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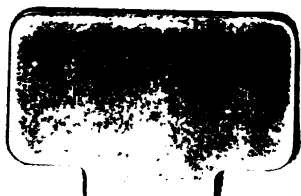
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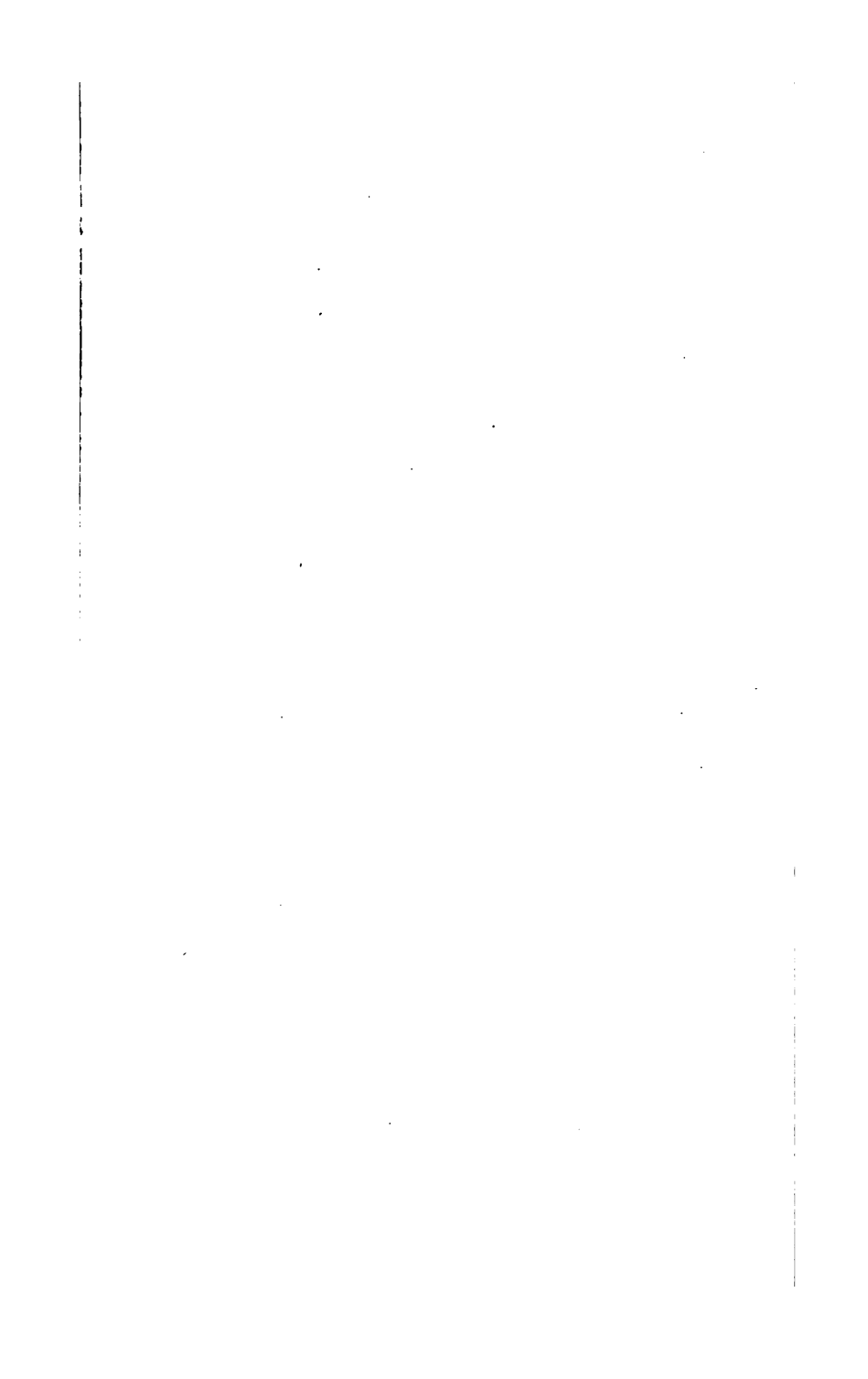
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1858.

Per. 23292. e. 5
1858



PREFACE.

THAT portion of the contents of this work which embraces a revised Table of Duties, includes but few changes since the publication of the previous edition. These consist in the admission, duty-free, of a few articles of minor importance, viz.:—Oxymuriate of Tin, Chloride of Lime, Platina Wire, Sheet Iron, and Tin Plates—in the modification of duties on Plums, on Hats and Bonnets of Felt, and on manufactures of Caoutchouc—in a reduction, until the 30th March, 1860, of the duties on Tea and Sugar, and in an increased rate on Spirits consumed or distilled in Ireland.

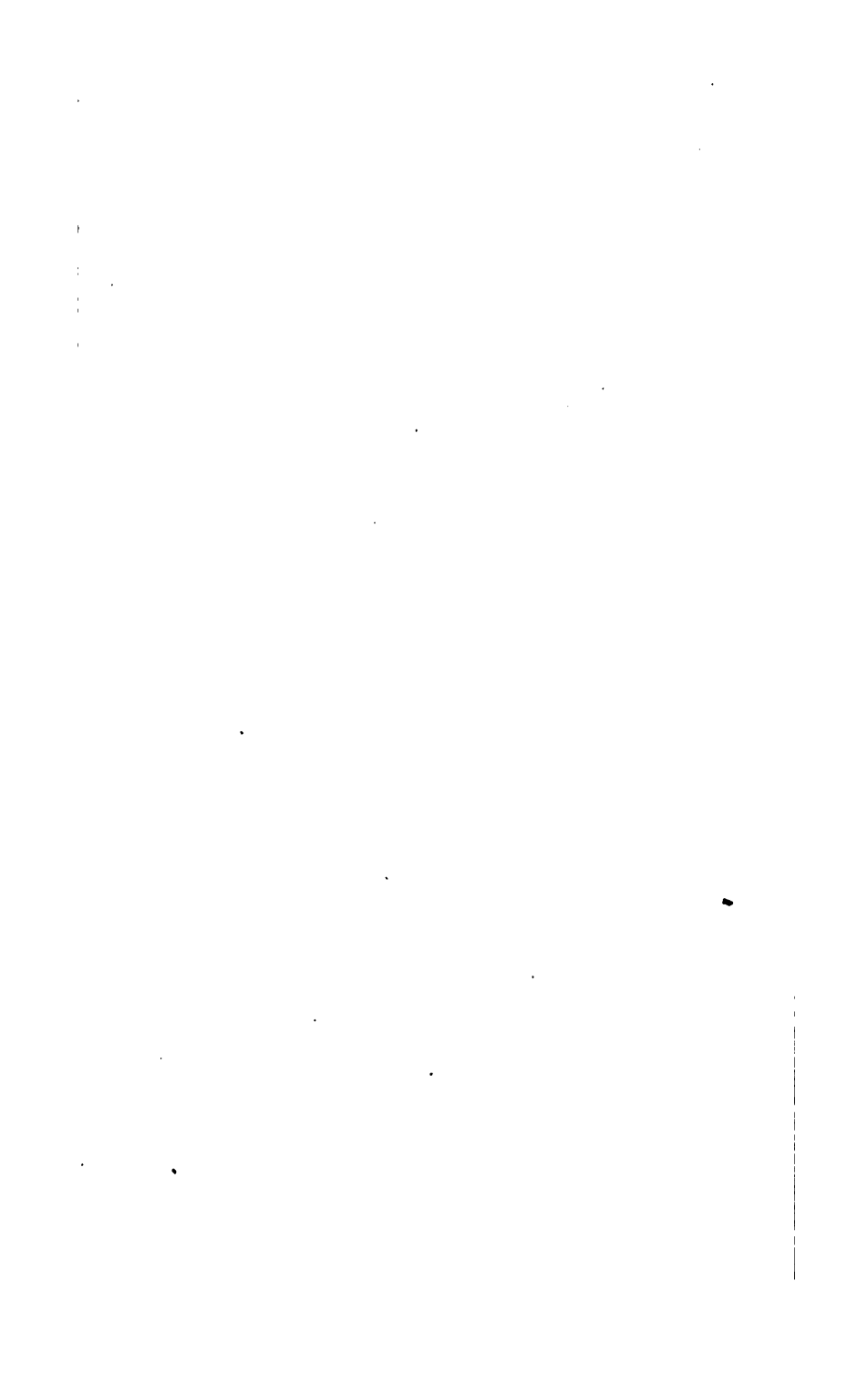
The last-mentioned provision was specially enacted for the purpose of assimilating the duties on Spirits in Ireland with those chargeable in England and Scotland; so that—Spirits hitherto having been exceptional—all articles of importation, since the 19th April last, are assessed with the same rates of duty in one part of the United Kingdom as in the other.

Other portions of this volume, however, contain new regulations of great importance to persons concerned in the importation, exportation, and transhipment of merchandise; likewise a practical treatise on the mode of preparing and filling up Customs' Bonds, and some useful comments on the Registry, Admeasurement, Registry, Transfer and Mortgage of Ships, together with a carefully prepared alphabetical list of all the known Ports or places of Shipment from whence merchandise is imported into this country.

Notwithstanding the absence of any new important enactments of a fiscal character, the Compiler trusts that the present edition, which has undergone the strictest revision, and which comprises all orders and regulations affecting Custom House business, to the latest day of publication, will be as acceptable as its predecessors, and in conclusion, begs most respectfully to offer his best thanks to Patrons, Friends, and Subscribers, in every quarter of the globe, for their kind interest and continued support.

EDWIN BEEDELL.

NO. 40, TREDEGAR SQUARE, BOW ROAD,
London, October 20th, 1858.



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ABBREVIATIONS USED IN THE WORK.

<i>For</i>	B. P.	<i>read</i>	British Possessions.
	O. C.	"	Order in Council.
	T. O.	"	Treasury Order.
	B. O.	"	Board's Order.
	B. M.	"	Board's Minute.
	G. O.	"	General Order.

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 (*St. Austle*)
 C. Truscott, ditto
 J. Bray, Wine and Spirit Merchant
 W. Polkinghorne, Agent for Marine
 Insurance at Lloyd's (*Par*)
 J. G. Anderson, P. C. O. (*Looe*)

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 D. Kidd, Locker
 J. W. Fashley, Merchant
 R. & W. Furley, ditto
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William H. Lloyd, Controller
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 D. Duvally, Locker
 John B. Purdon, Merchant
 W. A. Butler, ditto
 Evans and Sons, Ship Brokers
 T. M. Persse, Merchant
 The Atlantic R. M. S. "Pacific."

GLASGOW.

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 A. F. Gray, Controller
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 J. Laidlaw, ditto
 G. Ord, ditto
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 A. Scott, Jun., ditto
 The Tide Surveyors
 J. Adamson, Inspector of Patrol
 J. McColgan, Tidewater
 W. S. Bark, ditto
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 John Mowat, ditto
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 D. Swan, Jun., & Co., ditto
 Robert Thom, Jun., ditto
 W. J. Peebles and Co., ditto
 H. and W. Wright, ditto
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OUTPORTS, continued :

GLASGOW, continued :

James Jeffrey, Merchant
 William Dick ditto
 Maccallum, Graham & Black
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 David Sandeman ditto
 John C. Robertson ditto
 Smith and Sharpe ditto
 P. Henderson and Co. ditto
 A. G. Kidston and Co. ditto
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 Miller and Urle ditto
 L. Leffman ditto
 G. and J. Burns ditto
 P. L. Henderson ditto
 Geo. Schrader ditto
 Fyfe and Morton ditto
 Young, Rodgers & Co. ditto
 D. A. B. Murray ditto
 Wilson, Brothers ditto
 A. C. Henderson ditto
 Arthur and Co. ditto
 J. & T. Brown & Co. ditto
 H. R. Adam Sinclair & Co.
 John Park ditto
 F. M. Singer and Co. ditto
 Jas. and Alex. Allan ditto
 Robertson, Heugh & Co. ditto
 Andrew Jackson & Co. ditto
 Haudysides & Henderson do.
 B. and T. Grieve ditto
 Jno. Garvin and Co. ditto
 Leipmann, Lehmann & Co.
 Claasen, Heydemann & Co.
 Browne and Watson ditto
 Robert Barr & Co ditto
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 Langs and Cousin ditto
 R. Anderson ditto
 Archd. Buchanan ditto
 P. Daggett ditto
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 gineer (*Dumbarton*)
 Jas. Paterson & Co. ditto (*Paisley*)
 Glasgow Apothecaries Company

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Arthur Stewart, Collector
 W. S. Lloyd, Chief Clerk
 C. C. Brown, Clerk
 C. N. Buchanan, ditto
 C. M. B. Hale, Searcher, &c.
 W. H. Balgent ditto
 Thos. Webb, Tide Surveyor
 F. L. Tibbitts, Superintending Locker
 Samuel Ganier, Locker
 C. McCann, Tide Surveyor (*Sharpness
 Point*)

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David Williams, Collector
 Robert M. Nisbett, Controller
 James Rodger, Tide Surveyor

William Fillingham, Locker
 George Henry Haigh, Tide Waiter
 Joseph Ibbotson, Ship Agent
 William West ditto
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 Frederick Fryer ditto (*do.*)
 W. France, Wharfinger ditto (*do.*)
 Wm. Carter, Wine and Spirit Mer-
 chant, (*Howden*)
 Wm. Staniland, Civil Engineer and
 Ship Owner (*Selby*)

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 Charles Watson, Controller
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 David Stevenson, Searcher
 John Robinson, Tide Surveyor
 Jas. Zuill, Assistant Tide Surveyor
 J. S. Mackay, Manager of the Com-
 mercial Bank of Scotland, and
 Danish Vice Consul
 Johan Theodor Halvesen, Ship Broker
 David Robertson & Co., Ship Brokers
 Robertson & Co., Ship Brokers
 W. H. Durie, Ship Broker and Com-
 mission Agent, and Agent for
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 Andrew Cowie, Merchant and dealer
 in Bonded Stores
 F. P. Denovan, Ship Agent
 Robert Forsyth, Timber Merchant
 Alexander Thomson, Timber Mer-
 chant and Commission Agent

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 W. S. Elliot, ditto
 H. S. Main, ditto
 John Ritchie, ditto
 John Russell, ditto
 Archibald Gardner, ditto
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 Measurer
 J. Gilchrist, Acting Landing Waiter
 Ken, M'Lea & Sons, Merchants
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 J. Kerr, ditto
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 James Edwards, Controller
 Samuel Wainsley, Chief Clerk
 John Wright, Landing Waiter
 Charles Forder, Tide Surveyor
 A. Fuller, Acting ditto

OUTPORTS, continued:

GRIMSBY, continued:

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Measurer
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Ayre & Co., Ship Brokers.
Buns & Whalley, ditto
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C. Dagleish ditto
J. E. Holmes ditto
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C. Price ditto
C. Branagan ditto
H. H. Bright, Tide Surveyor
M. S. Luckley, As. Timber Measurer
Ralph Ward Jackson, Chairman to
the West Hartlepool Harbour
and Railway Company
M. Pearce & Co., Merchants
W. Talbot Cheesman, Merchant and
General Commission Agent
John Sutcliffe, Agent to the West
Hartlepool Steam Nav. Compy.
R. Wade, Sons & Co., Timber Mer-
chants
James Richardson ditto
Robt. Irvine, Marine Superintendent
John McDougle, Ship Broker
T. F. Tate ditto
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E. Perry & Co. ditto
W. & J. Scurr ditto
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J. Magonis ditto
G. Youngusband ditto
W. Graham, jun., Spirit Merchant
S. Stillwell ditto
James Brigham, Forwarding Agent
Samuel Chester, General Manager of
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and Railway Company
Hammarbom & Robson, Merchants

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O. J. Williams, Lloyd's Agent
Groom & Co., Merchants

T. Barnes, Notary and Agent
T. George ditto
J. H. Webb, P.C.O. (*Matey*)
H. Heath ditto (*Kirby*)

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Joseph Jackson, Long Room Clerk
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R. C. Appleby ditto
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H. Woods ditto
J. C. Clark ditto
H. Harbord, Landing Walter
P. R. Lowther ditto
R. R. Moxon ditto
J. M. Bean ditto
J. Frise ditto
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J. Hurst ditto
E. Reynolds ditto
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C. A. Davis, 1st Tide Surveyor
R. Gallop ditto
P. Moraw ditto
J. Rourke ditto
J. Sanderson, Patrol Inspector
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John Wharton ditto
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Richtering, Best and Co. ditto
Voigt, Fussey and Brown ditto
Joseph Ibbetson
Capt. R. M. Sawyer
" Fairburn
" J. W. Wittusen

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G. M. Douglas, Collector
John Crane, Controller
John Macdonald, Clerk and Searcher
Roderick Cameron, Locker
John MacRitchie, Tide Walter
Colin Simpson, Broker
Alex. A. Gregory, Corn Merchant
A. Strather, Wine & General Merch.

OUTPORTS, continued:

INVERNESS, continued:

Ferguson & Co., Wine Merchants
 James Suter ditto
 R. Caldwell, Ship Owner
 Andrew Black ditto
 James Gordon ditto & Corn Mercht.
 Bailey J. Ross ditto
 J. McKenzie ditto
 John Mann ditto
 A. McGilivray, Wine Merchant
 William Munro, Ship Owner
 John Macdonald, Merchant
 John Andersen, Commander of the
 Steamer "Kangaroo"
 W. Webster, Agent, Aberdeen and
 London Steam Company
 A. G. Hustwick, Master of "Louisa"
 H. McKenzie, ditto of "Monkton"
 Andrew Walker, Spirit Merchant
 Gillan & Co., Wine Merchts. (*Forres*)
 G. Gatherer, Solicitor (*Elgin*)
 J. Campbell, P.C.O. (*Fort William*)
 James Duffus, ditto (*Nairn*)
 Robert Macdonald, ditto (*Fyndhorn*)
 E. T. Reid, ditto (*Burghead*)
 Geo. Macdonald, ditto (*Cromarty*)
 R. Simmie, ditto (*Lossiemouth*)
 J. Allan, Corn Merchant (*do.*)
 D. McRae, ditto (*Portmahomack*)
 A. Ross, Branch Pilot (*do.*)
 Geo. Anderson, Commercial Agent,
 (*Benar Bridge*)
 D. McGregor, Capt. "John" (*Tain*)

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John Adley, Collector
 John F. Heatly, Controller
 John J. Head, Clerk
 W. V. Cornish, Searcher
 E. Challinder, Tide Surveyor
 C. T. Townsend, Ship Broker, and
 General Agent

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James Grieve, Collector
 John H. Stritch, Controller
 Thomas Campbell, Provost
 David Gray, Banker and Solicitor
 John Paterson, Banker
 James Dickie, Solicitor
 P. Blair & Son, Bankers & Solicitors
 C. & A. Samson & Co. Timber Merchts.
 Alexander Morris, Ship Owner
 Smith & Gilmour, Solicitors
 A. C. McKinlay, Harbour Master

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G. R. Radford, Principal Officer
 T. W. Clarke, Controller
 G. P. Charleton, 1st Clerk
 N. C. M. Hunter, 2nd Clerk
 J. Bellingham, Ship Broker
 E. C. Galliehan ditto
 J. Pugsley ditto

KIRKALDY.

John Andrews, Collector (3 copies)
 Isaac Walker, Controller
 James Scott, Searcher
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 Swan Brothers ditto
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Wm. Gunn, Collector
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 (*Glasson Dock*)
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Isaac H. Nanson, Collector
 Alexander Stewart, First Clerk
 F. C. Nicholson, Clerk
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 William Allan ditto
 Thomas Carse ditto
 William Devlin ditto
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 J. L. Johnston ditto
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LONDONDERRY.

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 Penberthy, J. P., Controller.
 Scott, Charles, 1st Clerk.
 Gilliland, John, 2nd ditto.
 Dysart, Alexander, Searcher.
 Louth, Henry, Landing Waiter, &c.
 Earlight, Thomas, Tide Surveyor.
 Matthews, Michael, Locker.
 Sheil, Daniel ditto

NOBILITY, GENTRY, AND MERCHANTS.

His Excellency Right Hon. the Earl of Eglinton, K.T., P.C., &c., &c., &c.
 Lord Lieutenant of Ireland.

(On His Excellency's visit to Derry, August, 1853, to attend the
 Meeting of the Royal Irish Agricultural Improvement Society.)

Col. F. P. Dunne, Aide-de-Camp to the Lord Lieutenant.
 Right Hon. Lord Naas, M.P., Chief Secretary for Ireland.
 Col. Thomas E. Taylor, M.P., Lord of the Treasury.
 Right Hon. Earl of Clancarty, *Garbally Park*.
 Right Hon. Viscount Lifford, *Meenglass*.
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 Sir H. Hervey Bruce, Bart., *Downhill*.
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 A. J. R. Stewart, Esq., *Ards*.
 John Barre Beresford, Esq., *Learmount*.
 Right Hon. Earl of Leitrim, *Portadown*.
 Capt. J. S. Baker, Royal Engineers, *Milford, Strabane*.
 M'Cay, Henry, L.L.B., Solicitor, *Derry*.
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 Grahams and McCrea ditto
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 Cooke, I. & I. ditto
 Baird, Daniel and Co. ditto
 Handcock, Daniel & Co. ditto
 Graham, Brothers ditto
 Newton, Robt. W. ditto
 O'Neil, John & Co., ditto
 Forde & McKee ditto
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 Watt, David and Co. ditto
 Gribben, James, Tobacco Manufacturer.
 Carson, James, and Co., Brewers.
 Orr, James and Co., Ship Brokers.
 Devlin, John, Grocer.

OUTPORTS, continued:

LIVERPOOL.

Samuel Price Edwards, Collector
 William G. Stewart, Controller and
 Principal Clerk
 J. Cockshott, Inspector General
 G. Witt, Chief Landing Surveyor
 A. S. Rich, Landing Surveyor
 J. T. King ditto
 H. H. Sutton ditto
 T. Brown ditto
 J. W. Arkle ditto
 J. D. T. Gibson ditto
 L. Mostyn ditto
 W. Thompson ditto
 C. Jackson ditto
 I. G. Thom, Jerquer and Controller of
 Accounts ditto
 T. Foreman, Assistant ditto
 R. Pothury, Inspector of the River
 E. Morgan ditto
 W. C. Miller, Chief Surveyor of
 Tonnage
 W. G. Flewker, Clerk, Long Room
 J. Pyke ditto
 H. S. H. McCausland ditto
 R. Ross ditto
 J. Coulthurst ditto
 W. E. Grocott ditto
 J. R. Jago ditto
 J. B. Edwards ditto
 J. M. Ashton ditto
 R. Hankin ditto
 R. Eaves ditto
 J. Macnanara ditto
 J. C. Johnstone ditto
 F. W. Bell ditto
 E. Gee ditto
 E. Fuller ditto
 J. Lee ditto
 C. B. Messervig ditto
 W. V. Tweed, Principal Clerk of BHL
 of Entry Office
 H. Leithead, Landing Waiter
 F. D. Morgan ditto
 W. Kendall ditto
 E. Whaites ditto
 F. A. Mizall ditto
 J. Hussey ditto
 T. Blease ditto
 E. Glover ditto
 J. H. Clark ditto
 W. Burke ditto
 A. Mackay ditto
 J. Johnson ditto
 S. Aston ditto
 H. Goold ditto
 J. H. Genn ditto
 J. Bennet ditto
 J. Williams ditto
 J. Mudie ditto
 T. Sansom ditto
 E. D. Musgrove ditto
 J. Edgar ditto
 R. Mitchell ditto
 T. Cornish ditto
 H. Coulson ditto

D'Arcy Brown, Landing Waiter
 J. R. Lonsdale, Principal Clerk for
 General Business
 C. Ashton, Clerk ditto
 C. Jones ditto
 J. Bruce ditto
 M. Luya ditto
 E. Smithurst ditto
 J. B. Forshaw ditto
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 W. Dickson, Tide Surveyor
 J. Roberts ditto
 J. Holloway ditto
 W. Penny ditto
 J. Gould ditto
 D. McClure ditto
 J. Forbes, Superintending Locker
 J. Meddins, Patrol Inspector
 H. Williams ditto
 J. Love ditto
 J. Wallace ditto
 T. Richardson ditto
 E. Darby ditto
 W. East, Patrol Inspector
 J. Coghlan, Tidewater
 H. Coyle ditto
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OUTPORTS, continued:

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 W. Inman ditto
 J. Ade Olano ditto
 J. Jones ditto
 T. Harrison ditto
 E. Preston ditto
 F. Evans, P.C.O. (Runcorn)

LIMERICK.

James Ross, Collector
 Henry Cockshott, 1st Clerk
 Mullock and Son
 J. Harvey and Co.

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Henry Thomas, Collector
 E. L. Penfold, Controller
 Frederick Morris Powell, Clerk
 William Roberts, Searcher
 J. D. Maxwell, Assist. Tide Surveyor
 The Commissioners of the Burry Navigation
 The Chamber of Commerce
 Sims, Williams, Nevill and Co., Cop-
 per Smelters
 Wilkins & Co., Bankers
 R. Margrave, Bonded Store Mercht.
 John Hall & Sons, Merchants
 Benjamin Howell, Timber Merchant
 Morgan, Perkins & Co., Anthracite
 Colliery Proprietors
 William Sayce, ditto
 Henry Thomas, Merchant
 David Evans ditto
 Samuel Bevan ditto
 John Randell ditto
 Simon Samuel, Master Mariner
 William Samuel ditto
 Samuel Lloyd, Coal Agent
 W. Bowen, Ship & Commission Agnt.
 David Rees ditto
 Thomas Saunders ditto
 David James ditto
 Thomas Rogers P.C.O. (Carmarthen)
 J. A. Timmins, TimberMercht. (do.)
 Lewis and Thomas, ditto (do.)
 Thomas Roderick, P.C.O. (Pembrey)
 Howard Elkington, Pembrey Copper
 Works
 David Phillips, P.C.O. (Pencidwdd)

LOWESTOFT.

John Robertson, Collector
 George H. May, Controller
 R. D. Young, Tide Surveyor and
 Assistant Searcher
 J. A. Browne, Tidewater, &c.
 Thomas Durrant, P.C.O. (Southwold)

MALDON.

J. Cockett, P. C. O. (Leigh)
 J. Richmond ditto (Rockford)

MANCHESTER.

A. C. French, Principal Officer
 Thomas Price, 1st Clerk
 Edward J. Chevalier, Searcher
 The Manchester Bonding Company
 Benyons, Robinson & Co., Merchants

MILFORD.

H. Pattison, Collector
 Harry F. Shute, Controllor
 H. Sutherland, Tide Surveyor
 Harries Brothers, Consular Agents
 B. G. Boom, Harbour Master
 J. D. McMurree, Royal Mail Steam-
 packet Office, (Milford Haven)
 J. Morgan, P.C.O., (Pembroke Dock)

MONTROSE.

P. Hayton, Collector
 J. T. Barnard, Controller
 A. Scott, Clerk
 R. Webster, Patrol Inspector, &c.
 R. Millar and Sons, Timber Merchants
 Charles Birnie, ditto
 J. Warrack, Ship and Insurance
 Broker

NEWCASTLE.

J. Baldwin, Collector
 A. R. Macleay, Controller
 T. Guy, Landing Surveyor
 W. Whitney, Chief Clerk
 J. R. R. Rayner, Registrar
 D. McAllum, Searcher
 R. S. Bell, Gauger
 J. Dees, Landing Waiter
 R. Jackson ditto
 J. Todd, Wood Farm Officer
 E. C. Sanders, Landing Waiter
 Edward Story, Jerquer, &c.
 T. Graham, Long Room
 J. B. Bates ditto
 Thomas Douglass ditto
 W. Mumby, Sup. of Lockers, &c.
 W. S. Wilson, Timber Measurer
 William Bell, Locker
 Wm. Shields, Hood & Co., Anchor and
 Chain Makers
 W. Southern, Merchant
 Chas. Heslop, Commission Agent, &c.
 Ormston, Dobson, and Co., the Con-
 tinental Steam Packet Co.
 John Herring, Merchant
 John Davidson, Corn Merchant, &c.
 William Muse, Merchant
 Carr & Co., Wine & Spirit Merchants
 W. L. McKenzie, Commission Agent
 J. Robinson and Son, Wine Merchants
 Boldeman, Borries, & Co. Merchants
 Ridley & Thompson, Wine & Spirit do.
 Cuthbert Burnup, Timber Merchant
 R. Plummer, jun. & Co Merchants
 J. Greene & Sons Merchs (Gateshead)

OUTPORTS, continued;

NEWPORT (Monmouthshire.)

Robert Cullum, Collector
 Henry J. Cullum, 1st Clerk
 S. Lancefield, 2nd ditto
 J. Bladon, 3rd ditto
 A. Lloyd, extra ditto
 R. H. Nicholls, 1st Searcher
 Henry Land, 2nd ditto
 Richard Trew, 1st Tide Surveyor
 M. Evans, 2nd ditto
 Robert Main, Assistant do.
 Octavius Morgan, Esq., M. P.
 Crawshaw Bailey, Esq., M. P.
 Wm. Williams, Mayor of Newport
 The Abercarn Collieries Company,
 Colliery Proprietors
 T. B. & S. Batchelor, Timber and
 Slate Merchants
 Benson & Maddocks, Corn Merchants
 Beynon, Wells, and Co., Ship Brokers
 John Bevan, Agent
 D. Bordesau, Ship Broker
 J. Bladon Ebbw Vale Coal Wharf
 W. E. Bellamy, Wine Merchant,
(Abergavenny)
 George Blakey, Solicitor
 Fred. Campbell, Ship Agent, Newport
 and Cardiff
 C. Cairns, Bonded, Store & Provision
 Merchant
 Augustus B. Champ, Solicitor
 R. G. Cullum, Sardinian Vice Consul
 Agent to the Sun Fire and Life
 Offices
 Henry J. Davis, Solicitor
 H. Edwards and Co. Ship Brokers
 Ebbw Vale Company
 William Evans, Merchant
 Benjamin Evans, Coal Agent
 George Goodwin, Provision Merchant
 John Green, Wharfinger, Cross Street
 Wharf
 Richard Gould, Ship Chandler
 L. A. Homfray, Tredegar Coal Office
 Nelson Hewertson, Timber Merchant
 David Harry, Wine Merchant
 Griffith Humphreys & Co. Ship Brokers
 John Hopgood, Ship Owner
 Charles Hall, ditto
 Henry Haynes, Lloyds Surveyor
 G. Hoskins, Agent, Blaendare Wharf
 J. & J. Hadley, Corn Merchants
 Geo. W. Jones and Co., Ship Brokers
 Jones Brothers, & Co., ditto
 James N. Knapp, & Co., ditto
 J. Keyse, Corn & Provision Merchant
 John Le Couteur, Cider and Potatoes
 Merchant
 L. Lewis, Coal Agent
 Elias Le Grand, Agent
 Francis Le Grande, Ship Broker
 Henry Morse, Bonded Store Merch.
 T. Morris, Moderator Wharf
 Machen Colliery Company, Colliery
 Proprietors

Mason Brothers, Grocers
 A. J. Murphy, Blaenavon Wharf
 Marshall, Knowles and Co., Coke
 Manufacturers and Colliery
 Proprietors
 New Steam Packet Company, New-
 port and Bristol
 Nicholas and Co., Timber Merchants
 Henry Oakley, Bark Merchant
 Prothero and Fox, Solicitors
 Thomas Powell and Son, Colliery
 Proprietors, Newport & Cardiff
 William Pagsley, Ship Owner
 R. Farnall, Corn Factor
 William Pickford, Provision Merchant
 Thomas H. Pyer, Ship Broker and
 Commission Agent
 Frederick Phillips, Manager, Rock
 Coal Company
 John Parsons
 William Pegler, Grocer (*Pontypool*)
 Thomas Roe
 W. & R. Speary, Carriers from
 Newport to Bristol
 R. W. Stonehouse and Co., Ship Bro-
 ker, Vice Consulate for Prussia,
 France, Holland, the Hanse
 Towns and Brasil
 T. Woollet, Solicitor, Town Clerk,
 Notary Public, Commissioner for
 Affidavits & Bail in Admiralty
 W. C. Webb, Spanish Vice Consul
 William West, Coal Agent, Rlaca
 Wharf
 W. Webb, Wine Merchant (*Aberbeeg*)
 Williams and Evans, Corn Merchants
 Captain Edward Williams, Iron Ship
 "Cinderella"
 G. Williams & Co., Ship Chandlers
 William Williams, Boat Builder
 P. W. Yorath & Co., Ship Brokers

NEWHAVEN.

Richard C. Hearn, Collector
 Robert T. Dolan, Controller
 Beverley U. Hearn, 1st Clerk
 D. Mc'Lellan, Searcher
 G. J. Wood, ditto
 J. Osbon, Tide Surveyor
 William Cole, Lloyd's Agent
 A. D. Rosson, General Agent to the
 Steam Packet Co., (*2 copies*)
 G. Turner, Station Master
 T. & R. Hillman, Merchants
 Chatfield & Sampson, do.

NEWRY.

Joseph Grafton, Long Room.
 John J. Moutray, Searcher

NEW ROSS.

John Hardie, Collector
 W. D. Hobson, Controller
 J. Suche, Banker (New Ross Reading
 Room)

OUTPORTS, continued:

PENZANCE.

William H. Holmes, Collector
 Joseph Barrett, Controller
 James R. C. Pascoe, Clerk
 John C. Millett, Searcher
 J. Grose, P. C. O. (*S. Michael's Mount*)
 Alexander Phillips, Locker
 William Harvey, Tidewater
 Henry King, Ship Broker
 Bolitho and Company, Merchants
 W. D. Mathews and Son, ditto
 R. M. Branwell and Sons ditto
 T. Coulson and Co. ditto
 R. G. Michell and Co. (*Marazion*)
 T. R. Forward, Com. of "Sylvia,"
 Revenue Cruiser
 J. Dusting, "Mary Boyns," ditto

PERTH.

Robert J. Mostyn, Collector
 Peter Fawcett, Controller
 J. Easson, Swedish and Norwegian
 Vice-Consul
 Robertson, Donaldson & Co., Timber
 Merchants
 Peter Graham, Ship Owner & Timber
 Merchant
 John Bruce (*St. Leonard's Bank*)
 Charles C. Stuart, Wine Merchant
 James Mitchell, Wine Merchant, &c.
 William Angells, Tea Merchant
 James Marshall, P. C. O. (*Newburgh*)

PETERHEAD.

William R. Balfour, Collector
 James Johnstone, Broker
 Geo. N. Watt, P. C. O. (*Fraserburgh*)

PLYMOUTH.

John S. Salmon, Controller and
 Principal Clerk
 George Hingston, Clerk, Long Room
 Edwd. J. Pretty, Landing Surveyor
 A. J. Kerswell, Searcher
 A. B. Keen ditto
 T. Landells, Tide Surveyor
 A. Burnett ditto
 D. H. Crees, Boatman
 John Battershill, Tidewater
 Collier and Co., Merchants
 British and Irish Sugar Refinery
 Fox, Sons and Co., Merchants
 Harris & Snell (late A. & J. Nichols),
 Timber Merchants
 Richard May, Ship Broker
 Henry Beilman, Ship Broker and
 General Commission Agent
 George L. Skinner Principal Coast
 Officer (*Calstock*)
 R. Ridley, Coal Factor and Colliery
 Agent (*Stonchouse*)

POOLE.

Edwin Calton, 1st Clerk

PORT GLASGOW.

James Foyster, Collector
 James Dunbar, 1st Clerk
 M. Brown and Co., Sugar Refiners
 J. Laird and Sons, Merchants
 Richard B. Hagart ditto

PORTSMOUTH.

W. J. Redpath, Collector
 W. C. Maclean, Controller
 W. G. Maclean, 1st Clerk
 James Scott, 2nd ditto
 R. D. Parker, Landing Waiter
 Vanderburgh and Son, Foreign Con-
 suls, &c.
 Garrett, Gibbon and Sons, Custom
 House and Shipping Agents
 Thomas Beale ditto
 J. W. Coles ditto
 H. W. and E. Collins ditto
 C. G. German ditto
 Cavander and Co., Importers of
 Tobacco
 W. G. Chambers, Merchant, &c.

PRESTON.

Thomas Jones, Collector
 S. Christopherson, Controller
 R. A. Crombleholme, Clerk
 T. W. Reader, Searcher
 W. and R. Hunt, Wine and Spirit
 Merchant
 J. Threlfall, jun., & Co., ditto
 James Robinson ditto
 T. E. Fawcett, P. C. O. (*Lytham*)
 F. Samons ditto (*Hesketh Bank*)

QUOILE, (Port of Strangford.)

Richard S. Boles, P. C. Officer
 Johnston & Perry, Timber Merchants
 J. Forsyth, Ship Owner and General
 Merchant
 Montgomery & Agar, Grocery, Wine,
 and Spirit Merchants
 Lemon Potter, Ship Broker and
 General Commission Agent
 Robert Ringland, Ship Owner and
 General Merchant (*Killyleagh*)
 John Field, Ship Owner
 Joseph Gilmore, Ship Owner and
 General Commission Agent

RAMSEY, (Isle of Man.)

Robert Hicks, Collector
 Robert C. Meikle, Controller
 T. A. Carlett, Advocate
 Daniel Goldsmith, Merchant
 Cleatara, Brothers ditto
 J. T. Claine ditto
 Thomas Kerrinsh ditto

RAMSGATE.

F. Waring, Collector
 D. McArthur, Controller
 W. M. Nash, Searcher
 Edwd. Hodges & Co., Shipping Agts.
 G. Hammond & Co. ditto
 T. Stribley, P. C. O., &c. (*Margate*)

OUTPORTS, continued :

ROCHESTER.

Robert A. Norman, Collector
 David Gay, Contoller
 Henry E. Strong, Clerk
 Alex. McMillan, Tide Surveyor
 H. Rlmington, Locker
 A. Cleghorn, 1st Class Tidewaiter
 R. Winch and Son, Wine Merchants
 The Library of the Church of Eng-
 land Institute
 T. Wells, Merchant
 J. L. Levy, ditto
 W. Dalton, Customs' Agent (*Rochester*)
 D. Barnard ditto (*Chatham*)
 B. Harris ditto (*ditto*)
 Wm. Edgcombe ditto (*Sheerness*)
 R. G. Todhunter, P. C. O. (*Sheerness*)
 John Piper, ditto (*Maldstone*)

RYE.

J. King Groom, Collector
 Francis L. Shaw, Contoller
 A. B. Vidler, Consul for Foreign
 Powers
 R. Southon, P. C. O. (*Hastings*)
 Kent, Brothers, Ship Owners

SCARBORO'.

J. P. Hayton, Collector
 R. H. Tindall, Ship Owner
 George White, Merchant
 John Stevenson, Agent, &c.
 Jennings and Wear, Lloyd's Agents

SCILLY.

A. Richardson, Collector
 J. T. Wright, Tidewaiter
 J. Nodder ditto

SHIELDS (North).

R. S. Kilgour, Collector
 James Irwin, Contoller
 Stephen Rogers, 1st Clerk
 William C. Turnbull, 2nd ditto
 George A. Bethell, 3rd ditto
 Wm. Morse Rogers, 5th ditto
 Isaac Peart, 1st Searcher
 Wm. Dobbyn, 2nd ditto
 Collin Campbell, Locker
 R. Wade, Inspector of Water Guard
 The Tide Surveyors
 Joseph Windas, Tide Waiter
 Pow and Fawcus, Merchants
 W. H. Atkinson, Tynemouth A.I.
 Insurance Company
 M. H. Atkinson, Equitable ditto
 Joseph French, Ship Broker
 Luigi Descalso ditto
 S. P. Sybinga ditto
 C. F. Pluns ditto
 Wm. R. Arkless, P. C. O. (*Amble*)
 William Rees ditto (*Blyth*)
 Benjamin Dryden, Ship Broker (*do.*)
 Watts, Milburn & Co., ditto (*do.*)
 Rich. Hodgson, Lloyd's Agent (*do.*)

SHIELDS, (South.)

J. Blaikie, Principal Officer
 W. Sumpter Searcher
 J. Cox, Clerk and Landing Walter
 L. Wright & Son, Bonded Store Mer-
 chants and Biscuit Bakers
 W. Cooper, Bonded Store Merchant
 J. E. Tully ditto

SHOREHAM.

Charles S. Saunders, Collector
 John Hatt, Contoller
 David Pilmore, 1st Clerk & Searcher
 Walter Carter, 2nd Clerk
 James Rees, Tide Surveyor
 Balley and Son, Ship Builders
 A. & C. D. Buckwell, Timber Mercha.
 Henry Adams, Ship Owner
 W. H. Williamson, Oyster Merchant
 West, Hall & Smith, Wine Merchants
 (*Brighton*)
 G. Mechen, Ship Broker (*Southwick*)
 May and Thwaites, Ship Builders
 (*Kingston*)
 J. Swann, Bonding Yard Proprietor
 (*ditto*)

SKIBBEREEN.

Robert Scott, Collector
 Edw. J. Doherty, Contoller
 D. Hallahan, Ship Agent

SLIGO.

Owen Wynne, Collector
 Daniel Dudgeon, Contoller
 H. G. O'Beirne, 1st Clerk
 Samuel Henderson, Tide Surveyor
 W. Green & Co., Timber Merchants
 J. O'Connor & Co, ditto
 John McGowan, Merchant
 Charles Anderson, ditto
 M. Robertson, Grocer
 Wm. Gray, P. C. O. (*Donegal*)

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D. Colquhoun, Collector (*4 copies*)
 D. Preston, Contoller
 John Balmains, Long Room (*8 copies*)
 Samuel Lorden, ditto
 Arthur C. Hoare, ditto
 R. H. Mians, Landing Surveyor
 Francis Brent, ditto
 H. G. Sellwood, Landing Walter
 J. F. Parker, ditto
 George Brown, ditto
 William Walker, ditto
 E. Sharp, ditto
 T. W. Phillips, ditto
 J. E. Davey, ditto
 George Harrison, ditto
 Richard Bruce, ditto
 George Hopkins, ditto
 S. L. Widdrington ditto
 T. Obree, Inspector of Water Guard
 Hugh Williamson, Tide Surveyor
 Charles Taylor ditto

OUTPORTS, continued:

SOUTHAMPTON, continued:

W. Forrester, Tide Surveyor
 Henry Knowler ditto
 William Goff, Inspector of Patrol
 Edward Page ditto
 R. P. Spurrier, ditto
 Andrew Turnbull, Tide Waiter
 John Haddon, ditto
 Henry Shepherd, Timber Measurer
 T. M. Weguelin, Esq., M.P., &c., &c.
 B. M. Willeox, Esq., M.P., &c., &c.
 Peninsular & Oriental Co. (3 copies)
 Royal West India Mail Company
 South Western Steam Packet Com-
 pany, George Leach, Agent
 Dunlop & Schoales, Agents (3 copies)
 Thomas Hill, ditto
 Croakey and Co., ditto
 Hickie, Borman & Co., ditto
 Owen, Hazell & Richardson, ditto
 W. H. Smith, Barry & Co., ditto
 Thompson, Lucas and Co., ditto
 Pickford and Co., ditto
 W. J. Le Feuvre, ditto
 William Janson, ditto
 James Dawson, ditto
 W. R. Ravenscroft, ditto
 Mark Capper, ditto
 C. C. Figueiredo, ditto
 John Ferrier, ditto
 J. E. Lury, ditto
 J. M. Starling, ditto
 N. M. Priaulx, ditto
 C. Van Santen ditto
 W. & T. Forder, Wine Merchants
 Maber and Parker, ditto
 William Read, Principal Warehouse
 Keeper, Southampton Docks
 J. G. Barnes, Southampton Dock Co.
 Josiah Tibbs, Royal Mail Company
 J. Simcocks, ditto
 Capt. W. Woolley, "Atrato"
 J. Hancock, ditto
 W. Simpson, "Pera"
 T. N. Firmin, Clerk to Guardians
 W. H. Hinks, P.C.O. (Lyminster)

ST. IVES.

William H. Holmes, P.C.O. (Hayle)

STOCKTON.

John Shelly, Collector
 William Foggo, Controller
 W. E. Hall, 1st Clerk
 R. C. Weatherill, 3rd ditto
 J. Mearns 4th ditto
 S. S. Stuart, 2nd Searcher
 Chas. Robinson, 3rd ditto
 Thos. Aylan, Ship Broker
 J. H. Clough, Merchant
 Kirk, Brothers, Wine Merchant
 A. Rowe ditto
 Thos. Simpson ditto
 Jas. Wrightson ditto

C. Martin and Sons, Wharfingers
 Thos. Nichol, P.C.O. (Middlesbore)
 Valentine Baker, Tide Surveyor (do.)
 A. Harris and Co., Coal Fitters (do.)
 Lindberg & Horning ditto (do.)
 Pauls and Co. Brokers, &c. (do.)
 Isaac Sharp, Timber Merchant (do.)
 Samuel Mitchel, Ship Chandler and
 Dealer in Stores (do.)
 Robert Groves, Coal Fitter, &c. (do.)

STORNOWAY (Hebrides).

M. B. Pithie, Collector
 James Bishop, Controller
 Roderick Mackenzie, Tidewater
 D. Macalister, Steam Packet Agent
 John Shaw, Accountant
 J. B. Adam ditto
 D. R. Mackenzie, Ship Broker
 J. H. Morgan, Supervisor, Inland
 Revenue
 James Methuen, Jun., Fish Curer
 Wm. Ross, Procurator Fiscal
 Donald Mackenzie, Ship Owner
 James R. Maciver, Fish Curer
 Wm. Cook, Ship Builder, Patent Slip
 W. and R. Morison, Lloyd's Agents
 A. Macdonald, Lloyd's Agent (North
 Uist)
 K. Macdonald, Deputy Receiver of
 Wreck (Harris)

STRANGFORD.

C. Costello, Collector
 R. McMahon, Tidewater

STRANRAER.

H. J. Skene, Collector

SUNDERLAND.

James Bull, Controller
 T. M. Mitchell, 2nd Clerk (3 copies)
 J. Barker, Searcher, &c.
 R. Hudson and Sons, Customs' Agents
 Jas. Culhford, Agent, Lambton Coal
 Office
 John Taylor, Customs' Agent
 T. & W. C. Fairley, Bonded Store
 Dealers
 J. Ritson and Sons, ditto
 Chas. Tully and Co., Coal Exporters
 W. French, Wharfinger
 Hudsons and Forster, Bonded Store
 Dealers
 John Wright, Agent
 M. Robson, Jun., Shipping Broker
 and Agent
 H. Davidson, Shipping Agent and
 Iron Merchant
 W. Carling and Mitchell, Ship and
 Insurance Brokers
 F. Charlton Huntly & Co., Merchants
 J. B. Huntly, Ship Owner
 Gray, Brothers, Ship Brokers
 Wm. Simson, Ship Broker

OUTPORTS, continued:

SUNDERLAND, continued:

A. M. Lotinga and Son, Ship Brokers
 Crossby, Brothers, Wharfingers
 John Hudson and Co., Ship Brokers
 and Coal Exporters
 J. L. Henry, Sub-Collector (*Seaham*)

SWANSEA.

E. Waters, Collector
 F. Pittman, Controller
 William Rhys Gronow, Chief Clerk
 (*7 copies*)
 W. J. Turner, Searcher
 C. Moore, Tide Surveyor
 C. A. Reed, Assistant ditto
 G. Holland, Receiver of Wreck for
 Western District of Swansea
 H. Bath & Son, Spanish Consulate,
 Merchants
 E. Thomas de la Corneuve, Courtier
 Maritime Français, Expéditeur
 de Charbon
 G. A. Bevan, Ship Broker, Belgian,
 Hanoverian, Prussian, Russian,
 and Monte Videan Consulate
 R. Chapman, Bonded Store Merchant
 Cory Bros., Ship Brokers & Merchants
 T. Powell & Son, Coal Proprietors
 Edwd. Howard, Ship Broker, Courtier
 Maritime
 Evans and Prust, Ship Brokers and
 Coal Agents
 J. A. Meager & Co., Ship Brokers and
 Agents to the City of Glasgow
 Life Assurance Company
 J. Petrie, Agent to Cobre Company
 Richardson Brothers, Merchants and
 Ship Owners
 M. Jones and Brother, Agents for
 Neath Abbey Coal Company.
 David Toms & Co., Merchants & Ship
 Brokers, Agents for Waynes
 Steam Coal Company
 E. Hammett, Bonded Store Merchant
 David Davies, Blangawr Steam Coal
 Offices
 James Wathen Pockett, Ship Owner
 and Coal Merchant
 Thomas Davies, Ship Broker
 Wm. Rees, Ship and Coal Broker,
 Agent for Gellia Coal Comp.
 John Fulcher, Ship Broker
 Charles Moore, Coal Factor and Ship
 Broker
 Captain Robinson, "Slains Castle"
 J. M. R. Gronow (*Coquimbó, South
 America*)
 S. Bevan, P. C. O. (*Portcawl*)
 W. L. M. Humphreys, ditto (*Neath*)
 W. M. Jeffreys, Ship Broker (*do.*)
 Thomas Thomas, Auctioneer (*do.*)
 George Young, Ship Broker (*do.*)

TEIGNMOUTH.

W. Petherick, Collector
 D. Lennox, Controller
 J. Beater, Customs and General
 Commission Agent
 A. Owen, Jun., ditto
 R. J. Slade, Ship Owner (*Torquay*)
 T. R. Matthews, ditto (*ditto*)
 C. McNab, P. C. O. (*ditto*)

TRALEE.

G. Connolly, Collector (*2 copies*)
 W. Imrie, Controller
 F. Phelan, Clerk
 J. Donovan & Sons, Merchants
 T. Lunham, London Steam Packet
 Company
 J. Shea, Ship Broker
 M. Kennelly, ditto

TROON (Port of Irvine.)

William Hind, P.C.O. Officer
 Alex. Paton, Agent for the Duke of
 Portland's Kilmarnock Colliery
 Andrew Cowan, Ship Broker and
 Commission Agent; Agent for
 Holmes's Hurlford Colliery

TRURO.

Thomas Ferris, Collector
 Edmund Randall, P.C.O. and Tide
 Surveyor (*Malpas*)

WATERFORD.

John N. Beaumont, Collector
 Thomas S. Miller, Controller
 William Dobbyn, 2nd Clerk
 William Hoyle, Tide Surveyor
 John Burgess, Acting ditto
 James Sharp ditto (*Passage*)
 Martin Hanlon, Boatman (*do.*)
 John Pittman, Tidewater
 John Flaherty ditto
 Michael Curtin ditto
 Richard Dwyer, Boatman
 J. P. Graves, Timber Merchant
 David Murphy, Ship Broker
 William Downey ditto
 Josiah Williams ditto and Agent
 Patrick Dowley ditto
 W. Nagle, Sub-Collector (*Dungarvan*)
 Rev. H. Cavendish Browne, Vicar

WELLS.

Charles E. Bull, Collector
 John Brown, P. C. O. (*Blakeney*)
 R. C. Wells, Ship Owner (*do.*)

WESTPORT.

J. Reilly, Collector
 J. H. Davidson, Controller
 J. McNamee, Tidewater & Boatman
 P. Downes ditto
 P. O'Malley, Customs & Ship Agent
 William Livingstone, Merchant

OUTPORTS, continued:

WEYMOUTH.

R. D. Clague, Collector
 G. Reynolds, 1st Clerk
 W. Cotterell, 2nd ditto
 C. Thomas, Searcher, &c.
 William Roberts & Co., Ship Brokers
 R. Besant, Agent to the Weymouth
 and Channel Islands Steam
 Packet Company
 J. Goodridge, Agent to the South
 Steam Packet Company

WHITEHAVEN.

John Carlile, Collector
 W. Tickner, Controller
 M. Simpson, 1st Long Room Clerk
 W. Marshall, Landing Waiter, &c.
 Wm. Sisson, ditto
 John Taggart, Locker
 J. & W. Jackson, Timber Merchants

WICK.

Richard Boyd, Collector
 Charles William Peach, Controller
 Joseph J. Peach, Clerk
 Hugh Milligan, P.C.O. (*Scrabster*)
 James Waters, ditto (*Little Ferry*)
 Hugh Davidson, late Collector
 George S. Dunbar, late Controller, of
Lerwick
 John Miller, Commission Agent
 George Sinclair ditto
 Benjamin Forbes ditto

WIGTOWN.

Henry Atkey, Collector

Frederick Cockburn, Controller
 John Simson, late Collector
 T. Carnochan, P.C.O. (*Garliestown*)
 William Alexander, ditto (*Whithorn*)

WISBEACH.

William Upward, Collector
 Nathan Hammond, Controller
 English Brothers, Merchants
 Harrison and Co., ditto
 R. Young, Merchant and Ship Owner
 John Hiscox, Merchant
 Robt. Flanders, P.C.O. (*Sutton Wash*)
 Prest and Skelton (*ditto*)
 J. S. Buckley, Ship Owner

WOODBIDGE.

Thos. M. Johnstone, Collector
 Robert H. D. Mahon, Controller
 W. Powell, P.C.O. (*Orford*)
 E. Roper, Merchant (*ditto*)
 J. Buckingham do. (*ditto*)

WORKINGTON.

Robert V. Innes, Collector
 W. L. Bass, Controller

YARMOUTH.

William Strike, Collector
 G. W. Carr, 1st Clerk
 W. H. Palmer, 2nd ditto
 J. Cobb, Landing Waiter
 W. M. Smythe, Tide Surveyor
 R. B. Bardo, Tidewaiter
 J. J. Butler ditto
 F. Southey ditto
 R. M. Heriot, Ship Broker



IMPORTATION.

If any goods, enumerated in the following Table of Prohibitions and Restrictions as "Goods absolutely prohibited" be imported into the United Kingdom; or, if any goods enumerated in such table as "Goods prohibited, except in transit, &c." be imported, except in accordance with such regulations; or if any goods enumerated therein as "Goods subject to certain restrictions" be imported contrary thereto,—then such goods may be forfeited and disposed of as the Commissioners of Customs may direct.

GOODS ABSOLUTELY PROHIBITED TO BE IMPORTED.

(16 and 17 Vict., cap. 107, and 18 and 19 Vict., cap. 96.)

Books, wherein the Copyright shall be first subsisting, first composed, or written, or printed, in the United Kingdom, and printed or reprinted in any other country, as to which the proprietor of such copyright, or his agent, shall have given to the Commissioners of Customs a notice in writing that such Copyright subsists, such notice also stating when such Copyright will expire.⁽¹⁾

⁽¹⁾ The Commissioners of her Majesty's Customs shall cause to be made, and to be publicly exposed, from time to time, printed lists of all books wherein the Copyright shall be subsisting, and as to which the proprietor or his agent shall have given notice in writing that such Copyright subsists, such notice also stating when such Copyright expires.—16 and 17 Vict. cap. 107, s. 46.

If any person have cause to complain of the insertion of any book in the lists, any judge at chambers, on application, may issue a summons calling upon the person, upon whose notice such book shall have been so inserted, to appear before him and show cause why such book shall not be expunged from such lists. The judge shall proceed to hear and determine upon the matter, and make his order thereon in writing; and the Commissioners of Customs, upon service of such order, shall expunge such book from the list, or retain the same therein, according to the order.—18 & 19 Vict., cap. 96, s. 39.

No book shall be inserted in any such list until the person giving the required notice shall have made and subscribed a declaration before the Collector of Customs, or any justice of the peace, that the contents of such notice are true.—18 & 19 Vict., cap. 96, s. 40.

The officers are to detain all foreign printed copies of works, wherein the copyright may be subsisting, which may be imported for private use or otherwise, and to govern themselves by the 17th s. of 5 & 6 Vict., cap. 45.—B. M., 21st March, 1843.

COIN, viz., False Money, or Counterfeit Sterling; Silver Coin of the Realm, or any money purporting to be such, not being of the established standard in weight or fineness.

EXTRACTS, ESSENCES, or other Concentrations of Coffee, Chicory, Tea or Tobacco, or any admixture of the same.

MALT, whether in grain, or in the form of concentrated extract or essence, but not including any of the fermented liquors made from malt now specified in the Tariff.

PRINTS, Indecent or Obscene, Paintings, Books, Cards, Lithographic or other Engravings, or any other Indecent or Obscene articles.

SNUFF WORK.—TOBACCO STALKS, stripped from the leaf, whether manufactured or not, and TOBACCO STALK FLOUR.

GOODS PROHIBITED TO BE IMPORTED, EXCEPT IN TRANSIT, AND SUBJECT TO SUCH REGULATIONS AND RESTRICTIONS AS THE COMMISSIONERS OF THE TREASURY MAY DIRECT, AND DULY REPORTED AS GOODS IN TRANSIT.⁽¹⁾

ARTICLES of FOREIGN MANUFACTURE, and any packages of such articles, bearing any names, brands, or marks being or purporting to be the names, brands, or marks of manufacturers resident in the United Kingdom.⁽²⁾

CLOCKS and WATCHES of any metal, impressed with any mark or stamp appearing to be or to represent any legal British assay mark, or stamp, or purporting by any mark or appearance to be of the manufacture of the United Kingdom.

PARTS of ARTICLES, viz., Any distinct or separate part of any article not accompanied by the other part or all the other parts of such articles, so as to be complete and perfect, if such articles be subject to duty according to the value thereof.⁽³⁾

(1) The regulations affecting goods imported for the purpose of transhipment will be found at p. 115.

(2) When goods are imported with the marks of English firms upon them, and it can be shown that the firms, whose marks they bear, are the owners and importers of the goods, the same may be cleared in the usual way; but if the goods so marked be imported by other persons, they must be stopped.—G O., No. 72, 1853.

(3) Not applicable to watch movements and parts of unfinished watches.—G. O., No. 15, 1855.

GOODS PROHIBITED TO BE IMPORTED EXCEPT SUBJECT TO
THE RESTRICTIONS ON IMPORTATION, HEREIN CONTAINED.

ARMS, AMMUNITION, GUNPOWDER, or any other goods, may be prohibited by proclamation or order in Council.

INFECTED CATTLE, SHEEP, or other animals, and hides, skins, horns, hoofs, or any other part of cattle or other animals, which Her Majesty may, by order in Council, prohibit, in order to prevent any contagious distemper.

SILK:—Manufactures of Silk, being the manufactures of Europe, unless into London, Liverpool, Hull, Southampton, Leith, Dublin, (1) or ports appointed by the Commissioners, or into Dover or Folkestone direct from Calais or Boulogne, and unless in ships of 50 tons burden or upwards.

SPIRITS (not being perfumed or Medicinal Spirits), (2) unless in ships of 50 tons burden at least, and in casks, or other vessels, each of such casks or other vessels, being of the content of 20 gallons at least, and duly reported, or in glass bottles, or stone bottles, not exceeding the size of 3-pint bottles, and being part of the cargo of the importing ship, and duly reported.

TOBACCO, CIGARS, and SNUFF, (3) unless in whole and complete packages, each containing not less than 80 lbs. weight, and unless in ships of not less than 120 tons burden, and unless into ports approved by the Commissioners of Customs.

(1) Newcastle approved for 12 months, as an experimental measure.—B.O. June, 1857. Approved for a further period of 12 months.—B.O. June, 1858. Newhaven approved for Silks imported from Dieppe.—B.O. 6th Feb., 1854.

(2) Or Cordials.—T.O. 4th March, 1826. Vessels of not less than 50 tons, on their voyage from any port in Germany or Holland, and calling at a British port to complete their cargoes, are permitted to have on board Demi-johns of Geneva, of 2½ gallons each, provided that a consular certificate, specifying their number and mark, accompany them; and that, previously to the vessel being cleared out, a special bond be entered into by the agent of the foreign merchant for the due landing thereof at a foreign port.—G.O. No. 67, 1857. Extended to the introduction of Geneva at ports to which the transshipment regulations apply, for the purpose of transshipment into other vessels.—G.O. No. 81, 1857.

(3) Tobacco may be imported into the following Ports only, viz. :—Aberdeen, Belfast, Bristol, Cork, Cowes, Drogheda, Dublin, Falmouth, Fleetwood, Galway, Glasgow, Greenock, Hartlepool, Hull, Lancaster, Leith, Limerick, Liverpool, London, Londonderry, Newcastle, Newry, Plymouth, Port Glasgow, Portsmouth, Preston, Sligo, Southampton, Swansea, Waterford, Wexford, Whitehaven.

COMPUTATION OF DUTIES.

In the computation of duties, all fractions of a penny less than a halfpenny are to be rejected; but when they amount to, or exceed that sum, an additional penny must be charged. But in making payments, all fractions are to be rejected.—G. O. 11th March, 1831.

OVER-PAYMENT OF DUTIES.

Duties of Customs overpaid or erroneously charged, cannot be repaid, unless claimed within six years.—16 & 17 Vict., cap. 107, s. 25.

When over-payments of duties arise, the merchant is to be apprised thereof in writing, agreeably to a prescribed form, which is to be filled up in the office where the error may be discovered, and to be signed by the Principal of the department.—G.O. No. 74, 1852.

RECEIPT FOR DUTIES.

Every person may obtain, gratis, a receipt for the duties which he pays, on giving an additional bill of entry, written in red ink; the duplicate thus given, after having been compared with the warrant and signed by the officer in the Long Room, is to be delivered as a receipt to the party requiring it.—B. M. 2nd March, 1844.

ARTICLES ON WHICH THE ADDITIONAL DUTY OF 5 PER CENT. MUST BE CHARGED.

Currants	Tobacco
Figs	Wine
Leather Gloves	Wood Goods from the
Pepper	British Possessions

ARTICLES ON WHICH A DIFFERENTIAL DUTY EXISTS.

Apples	Liquorice Powder
Books	Seed, Carraway
Butter	Silk Manufactures, unenum ^d .
Cheese	Rum and Rum Shrub
Eggs	Tallow
Embroidery and Needlework	Wine
Liquorice Paste	Wood Goods

A

TABLE OF DUTIES OF CUSTOMS

PAYABLE ON

GOODS IMPORTED INTO THE UNITED KINGDOM,

ALSO OF

DUTY-FREE GOODS.

Under the 18 and 19 Vict. cap. 97, except where otherwise stated.

NOTE.—All goods not particularly described or charged with duty, in the following Table, in alphabetical course, either specially by name, or under their generic denomination, are classed either as "Goods in part or wholly manufactured, and not being enumerated or described," or as "Goods unenumerated, not being either in part or wholly manufactured," which items form the last two articles in the Table of Duties.

Against each article not subject to duty in the following Table is noted the denomination, under which it is to be described in the Entries for Importation or Re-exportation.

	£	s.	d.
AGATES, or Cornelians, set . for every 100 <i>l.</i> value	10	0	0
— not set, cut, or manufactured . value		free	
— not cut or manufactured . value		free	
ALBUMEN cwt.		free	
ALE. See Beer.			
ALGANOBILLA SEED cwt.		free	
ALKALI, not being Barilla cwt.		free	
ALKANET ROOT cwt.		free	
ALMONDS, not Jordan nor Bitter cwt.	0	10	0
— Jordan cwt.	0	10	0
— Bitter cwt.		free	
— Paste of lb.	0	0	2
ALOES lb.		free	
ALUM ROCH cwt.		free	
— not Roch cwt.		free	
ALUMINIUM, admitted free of duty, as "goods not being wholly or in part manufactured."—G. O. No. 13, 1856.			
AMBER, Rough cwt.		free	

		£	s.	d.
AMBER, continued:				
— Manufactures of, not enumerated, (except				
Beads) (1)	value			free
AMBERGRIS	ounce.			free
AMBOYNA WOOD	ton			free
AMMONIA, Liquid	lb.			free
— Sulphate of	lb.			free
AMMUNITION, viz.:—				
— Shot, large and small, of Lead	cwt.	0	2	0
	of Iron	0	2	6
— Rockets, and other combustibles for pur-				
poses of war, and not otherwise enumerated				
or described	for every 100l. value	10	0	0
<i>On the entry of Arms and Ammunition</i>				
<i>of War, the number and quantity of each</i>				
<i>description to be stated.—18 & 19 Vict., cap.</i>				
<i>97, s. 6.</i>				
<i>Arms, Ammunition, or any other goods,</i>				
<i>may be prohibited by proclamation, or order</i>				
<i>in Council. See p. 3.</i>				
ANCHOVIES. See Fish.				
ANGELICA	cwt.			free
ANIMALS, Living, viz.:—				
— Asses, Goats, Kids, Oxen and Bulls, Cows,				
Calves, Horses, Mares, Geldings, Colts,				
Foals, Mules, Sheep, and Lambs, Swine,				
Hogs, and Sucking Pigs	number			free
<i>Animals may be prohibited to be imported</i>				
—See page 3.				
ANNATTO, Roll and Flag	cwt.			free
ANTIMONY, viz., Ore of	ton			free
— Crude	cwt.			free
— Regulus	cwt.			free
APPLES, Raw	bushel	0	0	3
— of and from British Possessions	bushel	0	0	2
— dried(2)	bushel	0	1	0
AQUAFORTIS	cwt.			free
ARGOL	cwt.			free
ARISTOLOCHIA	cwt.			free
ARMS, viz.:—				
— Swords, Cutlasses, Matchetts, Bayonets,				
Gun-barrels, Gun-locks, Cannon or Mor-				
tars of Iron, not mounted, nor accompanied				
with Carriages	cwt.	0	2	6

(1) Amber pipe mouth-pieces, with bone or wooden screws, to be charged with duty as "Goods manufactured."—B. O. Sept. 1864. (Laing & Co.)

(2) In measuring, 2987 cubic inches are the allowed contents of a heaped bushel.

ARMS, continued:		£	s.	d.
— Cannon, or Mortars of Brass, not mounted, nor accompanied with Carriages .	cwt.	0	10	0
— Cannon, or Mortars mounted, or accompanied with Carriages, and other fire-arms, viz., Muskets, Rifles, Carbines, Fowling-pieces, or Guns of any other sorts not enumerated, and Pistols, for every 100l. value		10	0	0
ARROW ROOT	cwt.	0	0	4½
ARSENIC	cwt.		free	
ART, works of, of whatever metal . . .	cwt.		free	
ASHES, viz., Pearl and Pot	cwt.		free	
— Soap	cwt.		free	
— Weed	cwt.		free	
— Wood	cwt.		free	
— not enumerated	value		free	
ASPHALTUM, or BITUMEN JUDAICUM . .	ton		free	
BACON	cwt.		free	
BALSAMS, viz., Canada	lb.		free	
— Capivi	cwt.		free	
— Peru	lb.		free	
— Riga	lb.		free	
— Tolu	lb.		free	
— Balm of Gilead, & unenumerated Balsam	lb.		free	
BANDSTRING TWIST.	value		free	
BARILLA	ton		free	
BARK for Tanners' or Dyers' use . . .	cwt.		free	
— Cascarilla	cwt.		free	
— Peruvian	cwt.		free	
— of other sorts	cwt.		free	
— Extract of. See <i>Extract</i> .				
BABLEY, Pearled	cwt.	0	0	4½
BAR WOOD	ton		free	
BARYTES, Sulphate of, ground	ton		free	
BASKET RODS, peeled	bundle			
not ex. 3 ft. in circumference at the band			free	
— unpeeled	ditto		free	
BASKETS	cubic foot	0	0	4
BAST ROPES, Twines, and Strands. .	value		free	
BEADS, viz., Arango	lb.	0	0	2
— and Bugles of Glass	lb.		free	
— Coral	lb.	0	1	6
— Crystal	lb.	0	0	2
— Jet	lb.	0	0	2
— not otherwise enumerated or described	lb.	0	0	2
BEANS, Kidney and French. See <i>Seeds</i> .				
BEEF, salted	cwt.		free	
— Fresh or slightly salted	cwt.		free	

	£.	s.	d.
BEEF-WOOD ton			free
BEEF or ALE barrel of 32 gallons ⁽¹⁾	1	0	0
— Mum ditto	1	0	0
— Spruce ⁽²⁾ ditto	1	0	0
— of other sorts ditto	1	0	0
— <i>from the Isle of Man to be charged with the countervailing duty of 10s. per barrel.—G. O. No. 68, 1856.</i>			
BERRIES, viz., Bay cwt.			free
— Juniper cwt.			free
— Yellow cwt.			free
— Myrobolane ton			free
— unenumerated, commonly made use of in chemical processes ton			free
— unenumerated not commonly made use of in chemical processes cwt.			free
BIRDS, viz., Singing Birds number			free
BISCUIT and BREAD ⁽³⁾ cwt.	0	0	4½
BITUMEN JUDAICUM. See <i>Asphaltum</i> .			
BLACKING value			free
BLACKWOOD ton			free
BLADDERS number			free
BONES (except Whale Fins), whether burnt, or not, or as Animal Charcoal ton			free
BOOKS, viz., ⁽⁴⁾ being of editions printed prior to the year 1801, bound or unbound cwt.			free
— being of editions printed in or since the year 1801, bound or unbound cwt.	1	10	0
— admitted under treaties of international copyright, or if of and from any British Possession ⁽⁵⁾ cwt.	0	15	0
<i>Books are restricted as to importation.</i>			
See p. 1.			

⁽¹⁾ See G. O. 3rd Aug., 1842.

⁽²⁾ By resolutions of the House of Commons, the duty of 1l. 10s. per barrel, levied by the "Customs' Tariff Act, 1855," was reduced to 20s., on and after 6th July, 1856.—Confirmed by 19 & 20 Vict., cap. 75.

⁽³⁾ Biscuit and bread may be warehoused, not being deemed to come within the meaning of the 41st sec. of 16 & 17 Vict., cap. 107.—B.O. to Poole, No. 65, Oct. 12, 1857.

⁽⁴⁾ Books, being presents to the several learned Societies, indicated in the Treasury Letter of 25th June, 1852, may be admitted free of duty.

⁽⁵⁾ Books published in Prussia and Stamped in Saxony, or in any other state which may have acceded to the Convention, are to be treated as Prussian and vice versa.—G.O. No. 126, 1846.

Books printed abroad, to be first published in the United Kingdom although stamped, are deemed liable to the duty of 80s. per cwt.—B.O. 4th March, 1854, No. 50.

	£.	s.	d.
BOOTS and SHOES. See <i>Leather Manufactures</i> .			
BORACIC ACID cwt.	free		
BORAX, Refined cwt.	free		
— or TINCAL, Unrefined cwt.	free		
BOTTLES, of Earth and Stone . . number	free		
BOXES, viz.:—			
— Brass cwt.	1	10	0
— not otherwise charged, for every 100 <i>l.</i> value	10	0	0
BOX WOOD ton	free		
BRAN cwt.	free		
BRANDY. See <i>Spirits not sweetened</i> .			
BRASS, Manufactures, ⁽¹⁾ not otherwise enumerated cwt.	0	10	0
— Powder of value	free		
— Old, fit only to be re-manufactured . . ton	free		
— Wire value	free		
BRAZIL WOOD ton	free		
BRAZILETTO WOOD ton	free		
BREAD. See <i>Biscuits</i> .			
BRICKS, or Clinkers (Dutch) . . . number	free		
— other sorts number	free		
BRIMSTONE, Unrefined cwt.	free		
— Refined, in Rolls cwt.	free		
— in Flour cwt.	free		
BRISTLES, rough and in the tufts, and not in any way sorted . . . lb.	free		
— in any way sorted or arranged in colours and not entirely rough and in the tufts, lb.	free		
BROCADE, of Gold or Silver . . . lb.	0	5	0

The privilege of copyright is now extended to the following countries and states, viz.:—

Anhalt Dessau	Hanover
Anhalt Bernbourg	Oldenburgh
Belgium	Prussia
Brunswick	Saxony
France	Spain
Hamburg	
Thuringian Union, viz.:—	Saxe Meiningen
Rens Gritz	Saxe Coburg Gotha
Rens Lobenstein Ebersdorf	Saxe Weimar
Rens Schleitz	Schwartzenburg Rudolstadt
Saxe Altenburg	Schwartzenburg Sondershausen

(1) Brass and Glass Manufactures, as lenses and tubes for optical instruments, &c., to be charged with duty by weight, as either the brass or glass may predominate.—B.O. to Southampton, 15th July, 1853, No. 161.

Brass scales and weights in boxes to be charged with duty as "Goods manufactured."—B.O. Dec. 11th, 1854.

	£	s.	d.
BRONZE, all works of art cwt.			free
— Manufactures of, or of metal bronzed or lacquered (1) cwt.	0	10	0
— Powder value			free
BRUSHES, Paint value			free
BUGLES, of Glass. See <i>Beads</i> .			
BULLION, and Foreign Coin of Gold or Silver value			free
<i>Bullion may be landed without report or entry.—16 & 17 Vict. cap. 107, s. 49.</i>			
<i>The owner or consignee of bullion or coin imported into Great Britain or Ireland, shall, within 10 days after landing, deliver to the Collector, or other proper officer of Customs, a full and true account thereof, under a penalty of £20, but not having reference to small parcels imported as part of the baggage of passengers.—20 & 21 Vict., cap. 62, sec. 16.</i>			
BULLRUSHES ton			free
BUTTER(2) cwt.	0	5	0
— of and from British Possessions cwt.	0	2	6
BUTTONS and STUDS, of metal value			free
— other sorts value			free
CABLES (not being iron cables), tarred or untarred, old and new cwt.			free
CAMEOS, not set value			free
CAMBRICS. See <i>Linen</i> .			
CAMOMILE FLOWERS lb.			free
CAMPOR, Unrefined cwt.			free
— Refined cwt.			free
CAMWOOD ton			free
CANDLES, viz., Spermaceti cwt.	0	2	4
— Stearine (21 Vict., cap. 12) cwt.	0	3	6
— Tallow cwt.	0	2	4
— Wax cwt.	0	2	4
CANDLEWICK cwt.			free
CANE JUICE. See <i>Sugar</i> .			
CANELLA ALBA lb.			free

(1) Modern bronze works of art.—In future importations, the officers will enquire the name of the artist, the person for whom, and the object for which the work is brought, and with reference to such points, decide the liability to duty to the best of their judgment.—B.O. 22nd March, 1861, No. 287.

Bronze figures on marble bases to be charged with the above duty.—B. O. Jan. 14th, 1856 (Peascod.)

(2) Butter damaged may not be delivered as grease until one pint of tar be mixed with every hundred weight. See "*Miscellaneous Orders*."

		£. s. d.
CANES, viz., Bamboo	number	free
— Rattans, not ground	number	free
— Reed	number	free
— Walking Canes or Sticks, mounted, painted, or otherwise ornamented	100	0 6 0
— Umbrella and parasol sticks	100	0 3 0
— or Sticks unenumerated	number	free
CANTHARIDES	lb.	free
CAOUTCHOUC	cwt.	free
— Manufactures of (¹)	lb.	0 0 2
CAPEERS, including the pickle	lb.	0 0 1½
CARDAMOMS	lb.	free
CARDS, viz., Playing Cards	dozen packs	0 15 0
CARMINE	oz.	free
CARRIAGES, of all sorts (²)	value	free
CASKS, empty	value	free
CASSAVA POWDER	cwt.	0 0 4½
CASSIA, viz, Buds	lb.	free
— FISTULA	cwt.	free
— LIGNEA	lb.	0 0 1
CASTOR	cwt.	free
CASTS of Busts, Statues, or Figures	cwt.	free
CATLINGS	value	free
CAVIARE	cwt.	free
CEDAR WOOD	ton	free
CHALK, viz., unmanufactured	value	free
— Prepared or manufactured, and not other- wise enumerated	value	free
CHEESE	cwt.	0 2 6
— of and from British Possessions	cwt.	0 1 6
<i>(The duty on Cheese to be charged on the landing weight).</i>		
CHERRIES, raw	bushel	0 0 2
— dried, until the 31st March, 1860 ditto	ton	0 0 2
CHERRY WOOD	ton	free
CHICORY, or any other vegetable matter applica- ble to the use of Chicory, or Coffee, viz. :—		
— Raw or Kiln-dried	cwt.	free
— Roasted or Ground	lb.	0 0 4
<i>(Extract, Essence, or other Concentra- tion of Chicory is prohibited, See p. 2.)</i>		
CHINA ROOT	lb.	free

(¹) G.O., No. 86, 1857, and 21 Vict., cap. 12.

(²) Perambulators, whether for adults or children, are to be admitted free of duty as "Carriages of all sorts."—B.O. Nov. 12th, 1855.

	£. s. d.
CHINA, or Porcelain Ware, plain, painted, gilt, and ornamented cwt.	0 10 0
CHIP OF WILLOW, for Plating cwt.	free
CHLORIDE OF LIME (21 Vict., cap. 12) . . . cwt.	free
CHLOROFORM lb.	0 3 0
CIDEE tun	free
CINNABARIS NATIVA cwt.	free
CINNAMON lb.	0 0 2
CITRATE OF LIME cwt.	free
CITRIC ACID lb.	free
CITRON, preserved with Salt value	free
CIVET oz.	free
CLOCKS, viz.:— (1)	
— not ex ^s . the value of 5s. each. dozen	0 4 0
— ex ^s . 5s. and not ex ^s . 12s. 6d. each. dozen	0 8 0
— ex ^s . 12s. 6d. and not ex ^s . 3l. each . . . each	0 2 0
— ex ^s . 3l. and not ex ^s . 10l. each . . . each	0 4 0
— exceeding 10l. each each	0 10 0
<i>(Clocks are restricted as to importation. See p. 2.)</i>	
CLOVES lb.	0 0 2
COALS, CULM, or CINDEES ton	free
COBALT ton	free
— Ore of value and ton	free
— Oxide of value and ton	free
COCHINEAL cwt.	free
— Granilla cwt.	free
— Dust cwt.	free
COCHINELLA WOOD ton	free
COCOA lb.	0 0 1
<i>No abatement of the duty to be made for damage.—16 & 17 Vict., cap. 107, s. 76.</i>	
— Husks and Shells cwt.	0 2 0
— PASTE OF CHOCOLATE lb.	0 0 2
COCULUS INDICUS cwt.	0 5 0
<i>No abatement of the duty to be made for damage.—16 & 17 Vict., cap. 107, s. 76.</i>	
COFFEE lb.	0 0 3
— Kiln-dried, Roasted or Ground . . . lb.	0 0 4
<i>No abatement of the duty to be made for damage.—16 & 17 Vict., cap. 107, s. 76.</i>	
<i>Extract, Essence, or other Concentration of Coffee is prohibited. See p. 2.</i>	

(1) Clock-stands of polished slate to be charged with duty as "Goods manufactured."—B. O. 23rd Nov. 1855, No. 431.

	£	s.	d.
<i>COIN is restricted as to importation. See p. 2.</i>			
COIR ROPE, TWINE, and STRANDS . . . cwt.	free		
COLOCYNTH lb.	free		
COLUMBO ROOT cwt.	free		
COMFITS, dry, until the 31st March, 1860 . lb.	0	0	2
CONFECTIONERY, until the 31st March, 1860 . lb.	0	0	2
COPPER, Ore of ton	free		
— Regulus of ton	free		
— old, fit only to be re-manufactured . . ton	free		
— unwrought, viz., in Bricks, or Pigs, Rose Copper, and all cast Copper . . . ton	free		
— part wrought, viz.: Bars, Rods, or Ingots, hammered or raised . . . ton	free		
— in Plates, and Copper Coin . . . ton	free		
— Wire value	free		
— Manufactures of, not otherwise enumerated and Copper Plates engraved, . . . cwt.	0	10	0
COPPERAS, Blue ton	free		
— Green ton	free		
— White ton	free		
<i>CORAL viz., Beads. See Beads.</i>			
— in Fragments lb.	free		
— whole, Polished lb.	free		
— Unpolished lb.	free		
— Negligées lb.	0	1	0
CORDAGE (¹) cwt.	free		
CORK ton	free		
CORKS, ready made lb.	0	0	6
— Squared for rounding cwt.	0	8	0
— Fishermen's cwt.	free		
<i>CORN, GRAIN, MEAL, and FLOUR, viz.:—</i>			
— Wheat, Barley, Oats, Rye, Peas, Beans, Maize or Indian Corn, Buck Wheat, Bear or Bigg quarter	0	1	0
— Wheat Meal and Flour, Barley Meal, Oat Meal and Groats, Rye Meal and Flour, Pea Meal, Bean Meal, Maize or Indian Corn Meal, Buck Wheat Meal, and Meal not otherwise enumerated (²) . . . cwt.	0	0	4½
<i>The duties upon Corn, Grain, Meal and Flour, are to be paid on importation. —16 & 17 Vict., cap. 107, s. 41.</i>			

(¹) Made of twisted strips of Hides, to be admitted free of duty.—B.M., 7th Sept., 1854.

(²) See 20 and 21 Vict., cap. 63, sec. 3.

CORN, GRAIN, MEAL, AND FLOUR, continued:		£. s. d.
<i>Corn, Grain, Meal, and Flour, upon re- importation, shall be deemed foreign.—16 and 17 Vict., cap. 107, s. 65.</i>		
<i>No abatement of the duty to be made for damage.—16 & 17 Vict., cap. 107, s. 76.</i>		
COTTON MANUFACTURES, viz. :—		
— East India Piece Goods, viz. :—		
Calicoes & Muslins, white, piece & value	free	
— dyed or coloured ditto	free	
Nankeens, not dyed nor coloured ditto	free	
— dyed or coloured ditto	free	
Handkerchiefs, dyed or coloured ditto	free	
— Manufactures, not being Articles wholly or in part made up, not otherwise charged with duty . . . value	free	
— Wool. See <i>Wool</i> .		
— Yarn . . . lb. and value	free	
— Fringe . . . lb.	0 0 2	
— Gloves, of Cotton or Thread dozen pairs	0 0 3	
— Stockings, of Cotton or Thread dozen pairs	0 0 6	
— Socks or Half Hose, Cotton or Thread do.	0 0 3	
— Articles or Manufactures of Cotton, wholly or in part made up, not otherwise charged with duty ⁽¹⁾ . . . for every 100l. value	5 0 0	
COWRIES . . . value and cwt.	free	
CRANBERRIES . . . gallon	free	
CRAYONS . . . value	free	
CREAM OF TARTAR . . . cwt.	free	
CREOSOTE to be charged with duty as " <i>Goods Manufactured, unenumerated.</i> " — B. O. to Newcastle, 9th July, 1856.		
CRYSTAL, viz.,		
— Rough . . . value	free	
— Cut or Manufactured, except Beads value	free	
CUBEBS . . . lb.	free	
CUCUMBERS, preserved in Salt . . . value	free	
CURRENTS . . . cwt.	0 15 0*	
<i>No abatement of the duty to be made for damage.—16 & 17 Vict., cap. 107, s. 76.</i>		
<i>The duty to be charged on the quantity as- certained at the time of delivery.—S. 110.</i>		

(¹) Cotton table-covers made in the piece, but perfect on being severed, and also stamped Artificial Leaves deemed to be Articles of Cotton, at value.—B. O. 4th Nov. 1853, No. 623, and 5th April, 1854, No. 9.

* 5 per cent, additional duty to be charged.

	£. s. d.
CUTCH ton	free
DAGUERRETYPE PLATES (1) lb.	0 0 3
DATES cwt.	0 10 0
DIAMONDS	free
<i>Diamonds may be landed without report or entry.—16 & 17 Vict., cap. 107, s. 49.</i>	
DICE pair	1 1 0
DIVI DIVI ton	free
DOWN lb.	free
DRUGS, not enumerated(2) cwt.	free
EARTHENWARE, not otherwise enumerated or described cwt.	0 10 0
EBONY ton	free
EGGS(3) (internal measurement of the package) cubic foot	0 0 8
— of and from British Possessions ditto	0 0 4
ELDER FLOWER WATER lb.	free
EMBROIDERY and Needlework(4), viz. :—	
— on Silk, or Silk mixed with other materials, not being Silk Net for every 100 <i>l.</i> value	15 0 0
— of and from British Possessions ditto	5 0 0
— Silk Net, figured with the Needle, being Imitation Lace, and Articles thereof . lb.	0 10 0
— Cotton Net, figured with the Needle, being Imitation Lace, and Articles thereof . lb.	0 8 0
— Curtains, commonly called Swiss, embroidered on Muslin or Net lb.	0 1 0
— All other Embroidery not enumerated, for every 100 <i>l.</i> value	10 0 0
— of and from British Possessions, for every 100 <i>l.</i> value	5 0 0
ENAMEL lb.	free
ESSENCE of Spruce for every 100 <i>l.</i> value	10 0 0
EXTRACT of Cardamoms, Coculus Indicus, Guinea Grains of Paradise, Liquorice, Nux Vomica, Opium, Guinea Pepper,	

(1) Daguerreotype impressions, whether portraits or views, may be passed free of duty, as pictures.—G. O. No. 66, 1853. Daguerreotype lenses are to be charged with duty as "Goods manufactured."—B. O. 19th Jan. 1855.

(2) Sugar of Milk liable to the duty of 10 per cent. as "Goods manufactured."—B. O. 26th July, 1854, to Newcastle.

(3) Yolk of Eggs to be charged with duty as "Goods manufactured," &c. —B. O. to Poole 18th Dec., 1851, No. 176.

The fractional parts of an inch are not to be charged in the measuring of packages of eggs.—B. O. to Southampton, 24th Nov. 1854, No. 966.

(4) Crochet not deemed "Needlework," but to be charged as "Articles of Wool, Cotton," &c. as the case may be.—B. O. 1st and 15th March, 1849.

EXTRACT, continued:		£	s.	d.
Peruvian or Jesuit's Bark, Quassia, Radix Rhataniae, Vitriol,	for every 100l. value	20	0	0
— Chesnut Bark or wood lb.			free	
— Quercitron Bark lb.			free	
— Logwood lb.			free	
— Safflower lb.			free	
— Bark, or of other vegetable substances to be used for tanning or other manufacturing purposes . . . cwt.			free	
— or preparation of any article not particularly enumerated nor otherwise charged with duty (1) . . . for every 100l. value		20	0	0
— or, and in lieu of the above duty, at the option of the importer . . lb.		0	5	0
<i>Extracts, Essences or other Concentrations of Coffee, Chicory, Tea or Tobacco are prohibited. See p. 2.</i>				
FEATHERS, for beds, in beds or otherwise . cwt.			free	
— Ostrich dressed lb.		0	3	0
— undressed lb.			free	
— Paddy bird, dressed lb.		0	3	0
— undressed lb.			free	
— not otherwise enumerated or described, viz. . . . dressed (2) lb.		0	3	0
— undressed value			free	
FIGS cwt.		0	15	0*
<i>No abatement of the duty to be made for damage.—16 & 17 Vict., cap. 107, s. 76.</i>				
<i>The duty to be charged on the weight ascertained at the time of delivery.—S. 110.</i>				
FIG CAKE cwt.		0	15	0
FISH, viz., Anchovies lb.			free	
— Caplin cwt.			free	
— Cod cwt.			free	
— Eels shipload			free	
— in small quantities . . cwt.			free	
— Herrings cwt.			free	
— Lobsters number			free	
— Mackerel cwt.			free	
— Oysters bushel			free	

(1) Extract of Sarsaparilla may be admitted to duty as "Goods manufactured."—B.O. to Liverpool, No. 234, 21 May, 1857.

(2) Feathers dyed or coloured deemed to be dressed.—B.O. Nov. 1856, No. 490.
* 5 per cent. additional duty to be charged.

Fish, continued :		£	s.	d.
— Salmon	cwt.			free
— Soles	cwt.			free
— Sounds and Tongues	cwt.			free
— Turbots	cwt.			free
— Turtle	cwt.			free
— Fresh, not otherwise enumerated	cwt.			free
— Cured, not otherwise enumerated	cwt.			free
<i>Lobsters and fresh Fish of British taking, and imported in British Ships, may be landed without report or entry.— 16 & 17 Vict., cap. 107, s. 49.</i>				
FLAX, dressed	cwt.			free
— rough or undressed	cwt.			free
— Tow and Codilla of	cwt.			free
FLOCK for Paper Stainers	cwt.			free
FLOCKS	cwt.			free
FLOUR. See Corn.				
FLOWER ROOTS	value			free
FLOWERS, Artificial, (1) whether of silk, or of other materials, per cubic foot as packed; no allowance for vacant spaces	cubic foot	0	12	0
FRAMES, for Pictures, Prints, Drawings, or Mirrors (2)	value			free
FRUIT, viz., raw, not otherwise enumerated (3)	bushel	0	0	2
FURNITURE WOODS, not particularly enumerated except Ash, Beech, Birch, Elm, Oak, Wainscot (4)	ton			free

(1) Petals, preparations for artificial flowers, are chargeable with this rate of duty.—B.O. 15th December, 1849.

Mounted ornamental shell flowers, to pay duty as "Goods manufactured."—B.O. 12th June, 1850.

(2) Mirror frames with legs to be charged with duty as "Goods manufactured."—B. O. to Folkstone, Sept. 25th, 1853.

(3) In measuring, 2957 cubic inches are the allowed contents of a heaped bushel.

Fruit preserved in spirits is to be charged with the duty of 10 per cent. on the value of the fruit, and with the spirit duty on the quantity of spirit.—B.O. to Bristol, Dec. 4, 1827.

(4) In addition to the numerous woods inserted under their respective heads, as free of duty, orders have been issued at various periods for the admission of the following as furniture wood :—

Algarobo, arariba, black cedar from Porto Rico, cobano, cajoba, cherry, cypress, palm, partridge, purple, putamuco or putamque, paroba, pas de peroba, or yellow wood, red gum wood, Sebastiao, imported from Bahia; toon, a species of cedar or mahogany, the produce of Aracan, Vinhatico, and Yacca.

		£	s.	d.
FUSTIC	ton	-	free	
GALLIC POWDER	ton		free	
GALLS	cwt.		free	
GAMBOGE	cwt.		free	
GAME. See <i>Poultry</i> .				
GARANCINE	cwt.		free	
GARNETS, cut, not set	lb.		free	
— uncut	lb.		free	
GAUZE of Thread	value		free	
GELATINE	cwt.		free	
GENEVA. See <i>Spirits not sweetened</i> .				
GENTIAN	ton		free	
GINGER	cwt.	0	5	0
— preserved, until the 31st March, 1860	lb.	0	0	2
GINSENG	ton		free	
GLASS, viz.: any kind of Window Glass, white, or stained of one colour only, ⁽¹⁾ (except Plate or rolled Glass,) and shades and cylinders				
—	cwt.		free	
— Flint Cut Glass, Flint Coloured Glass, and Fancy Ornamental Glass, of whatever kind	cwt.	0	10	0
— Plate Glass, cast or rolled, of whatever thickness, whether silvered, polished, or rough, and silvered glass not otherwise enumerated	lb.		free	
— Painted	lb.		free	
— White Flint Glass Bottles, not cut, engraved or otherwise ornamented ⁽²⁾	lb.		free	
— Beads and Bugles. See <i>Beads</i> .				
— Wine Glasses, Tumblers, and all other White Flint Glass Goods, not cut, engraved, or otherwise ornamented				
—	lb.		free	
— Bottles of Glass, covered with Wicker (not being Cut Glass), or of Green or common Glass ⁽³⁾	lb.		free	

(1) Applicable only to shades and cylinders of German sheet glass. Glass globes (for lamps) whether ground, frosted or otherwise ornamented or fitted with a rim and chimneys, when coloured, are liable to the duty of 10s. per cwt., but the globes and chimneys when plain are admissible free of duty as flint glass not cut.—G.O. 18th Oct., 1853.

(2) Bottles of glass containing goods are to be deemed packages and as such are exempted from entry.—G. O. No. 52, 1853.

(3) Glass bottles covered with wicker and provided with stoppers of metal and cork, duty is to be charged only on the stoppers, as "Goods manufactured."—B. O. Feb. 1856.

Needlecases of glass and paper, and bracelets of glass, are to be charged with duty as "Goods manufactured."—B. O. Jan. 25th and 9th April, 1855.

		£	s.	d.
GLASS, continued:				
— Articles of Green or Common Glass . .	lb.	free		
— Manufactures, not otherwise enumerated or described, and old broken Glass, fit only to be re-manufactured	lb.	free		
GLOVES, Cotton or Woollen. See <i>Cotton and Woollen Manufactures</i> .				
— of Leather. See <i>Leather Manufactures</i> .				
GLUE	cwt.	free		
— Clippings, or waste of any kind, fit only for Glue	value	free		
GOLD, Leaves of	number	free		
— Ore of, and Ore of which the greater part in value is Gold	ton and value	free		
GONGS	cwt.	1	0	0
GRAINS, Guinea and of Paradise	cwt.	0	15	0
<i>No abatement of the duty to be made for damage.</i> —16 & 17 Vict., cap. 107, s. 76.				
GRAPES	bushel	0	0	2½
GREASE	cwt.	free		
GREAVES, for Dogs	cwt.	free		
— Tallow	ton	free		
GUANO	ton	free		
GUM, viz.:—				
— Animi, Copal, Arabic, Senegal, Lac Dye, Seed Lac, Shellac, Sticklac, Ammoniacum, Asafoetida, Euphorbium, Guaiacum, Kino, Mastic, Tragacanth, unenumerated	cwt.	free		
GUNPOWDER	cwt.	free		
GUN STOCKS in the rough, of Wood	cwt.	free		
GUNS. See <i>Arms</i> .				
GUTTA PERCHA	cwt.	free		
— Manufactures of, not moulded, such as Bands, Sheets, Soles, Tubing	cwt.	0	5	0
— Articles moulded	lb.	0	0	2
GYP SUM	ton	free		
HAIR, viz.:—				
— Camel Hair or Wool	lb.	free		
— Cow, Ox, Bull, or Elk	cwt.	free		
— Goat's Hair or Wool. See <i>Wool</i> .				
— Horse	cwt.	free		
— Human	lb.	free		
— unenumerated	value	free		
— Manufactures of Hair or Goats' Wool, or of Hair or Goats' Wool and any other material, not particularly enumerated or otherwise charged with duty	value	free		

HAIR, continued :		£. s. d.
— Manufactures of Hair or Goats' Wool, or of Hair or Goats' Wool and any other material, wholly or in part made up, not particularly enumerated, or otherwise charged with duty for every 100% value		5 0 0
HAMS of all kinds cwt.	free	
HARPSTRINGS, or Lutestrings, silvered value	free	
HATS or BONNETS, viz., Chip lb.	0 2 6	
— Bast, Cane, or Horsehair lb.	0 2 6	
— Straw (1) lb.	0 2 6	
— Felt (21 Vict. cap 12) each	0 0 6	
— Hair, Wool, or Beaver each	0 1 0	
HATS of Silk or Silk Shag.(2) laid upon Felt, Linen, or other material each	0 1 0	
HAY Load, trusses of 56 lbs.	free	
HEATH, for Brushes cwt.	free	
HELLEBORE cwt.	free	
HEMP, viz., dressed cwt.	free	
— rough or undressed cwt.	free	
— Tow and Codilla of Hemp cwt.	free	
— Jute cwt.	free	
— other vegetable substances of the nature and quality of undressed hemp, and applicable to the same purposes cwt.	free	
HIDES, not tanned, tawed, curried, or in any way dressed, dry cwt.	free	
— wet cwt.	free	
— tawed, curried, or in any way dressed, not being varnished, japanned, or enamelled lb.	free	
— if varnished, japanned, or enamelled lb.	free	
— Losh lb.	free	
— Muscovy or Russia, or pieces thereof, tanned, coloured, shaved, or otherwise dressed lb.	free	
— or pieces thereof, raw or undressed, unenumerated value	free	

(1) The duty is to be ascertained and charged upon "Straw Hats" and "Straw Plaiting" to the weight of a quarter of a pound on the entire package.—B. M. 21st Jan. 1843 and 18th April, 1849.

Straw hats and bonnets and straw plaiting may be taken out of warehouse for the purpose of being made merchantable under the regulations set forth in B. M. 10th July, 1857, which Minute supersedes all former regulations on the subject.

(2) Hats for girls, made of plush, composed of a mixture of silk and cotton, when the average internal diameter of the crown does not exceed 6½ inches, may be admitted at the duty of 15 per cent, *ad valorem*.—G. O. No. 24, 1853.

		£	s.	d.
HIDES, continued:				
— in any way dressed, not otherwise enumerated	value			free
— Tails, Buffalo, Bull, Cow, or Ox	cwt.			free
— tanned, not otherwise dressed	lb.			free
HONES	number			free
HONEY	cwt.			free
HOOFs of CATTLE	value			free
HOOFs of Wood. See <i>Wood</i> .				
HOPS	cwt.	2	5	0
— upon re-importation shall be deemed foreign.—16 & 17 Vict., cap. 107, s. 65.				
HORNs, Horn Tips, and pieces of Horns	ton			free
ICE ⁽¹⁾	ton			free
INDIGO	cwt.			free
INK for Printers	cwt.			free
— Indian	lb.			free
INKLE, Unwrought	lb.			free
— Wrought	lb.			free
IRON, Ore of	ton			free
— Pig	ton			free
— Bars, unwrought	ton			free
— Wire	cwt.			free
— Rough Castings	cwt.			free
— Bloom	ton			free
— Chromate of	ton			free
— Slit or hammered into rods	ton			free
— Cast	ton			free
— Hoops	ton			free
— Old broken, and old cast	ton			free
— and STEEL, wrought or manufactured, except arms and ammunition, viz.:—				
— Machinery, wrought castings, tools, cutlery, and other manufactures of iron or steel, not enumerated ⁽²⁾ cwt.		0	2	6
— Fancy ornamental articles of	cwt.	0	15	0
— Manufactures of, coated with brass or copper by any galvanic process	cwt.	0	3	6
ISINGLASS	cwt.			free
JALAP	lb.			free
JAPANNED or Lacquered Ware	cwt.	1	0	0
JET	lb.			free

(1) The regulations respecting the hours within which ice may be landed will be found in the "Miscellaneous Orders."

(2) Sheet Iron to be admitted free of duty.—G.O., No. 56, 1858.

	£.	s.	d.
JEWELS, Emeralds and all other precious Stones, set (1). for every 100l. value	10	0	0
_____ unset value		free	
JUICE of Lemons, Limes, or Oranges gallon		free	
KERNELS. See <i>Nuts</i> .			
KINGWOOD ton		free	
LACE, and Articles thereof, (2) viz.:—			
— Mohair or Worsted lb.	0	1	0
— Thread or Cotton Pillow Lace (not being Brussels, Point or Saxon Bone Lace), not exceeding one inch in width . . . lb.	1	0	0
— exceeding one inch in width . . . lb.	2	0	0
— Silk Pillow Lace (not being Saxon Wire Ground Lace) and application . . . lb.	1	10	0
— Silk Saxon Wire Ground Lace, and all Lace known as Maltese . . . lb.	0	8	0
— Brussels Point and other Lace, made by the hand, not otherwise charged with duty for every 100l. value	10	0	0
LACQUERED WARE. See <i>Japanned Ware</i> .			
LAMP BLACK cwt.		free	
LAPIS Calaminaris ton		free	
LARD cwt.		free	
LATTEN cwt.		free	
— Shaven cwt.		free	
— Wire value		free	
LAVENDER FLOWERS lb.		free	
LEAD, Ore of ton		free	
— Black ton		free	
— Pig and Sheet ton		free	
— Red ton		free	
— White ton		free	
— Chromate of ton		free	
— Manufactures of, not otherwise enumerated cwt.	0	2	0
LEATHER Manufactures, viz.:—			
— Boots, Shoes, and Calashes, viz.			
— WOMEN'S Boots and Calashes, dozen pairs if lined or trimmed with Fur or other trimming . . . dozen pairs	0	6	0
	0	7	6

(1) The duty to be charged upon the setting only.—T. O. 17th April, 1817; 20th July, 1850, and 21st May, 1858.

(2) The regulations governing the net weighing of silk ribbons (B.M. 12th October, 1853), to extend to lace.—B. M. 28th October, 1853.

Lace of silk, wholly made in the loom, to be rated to duty as "Silk Manufactures."—B. O. 1st October, 1853, No. 3; and 2nd November, 1853, No. 27, to Folkestone.

LEATHER Manufactures, continued :		£.	s.	d.
Shoes with Cork or double Soles, quilted				
Shoes and Clogs dozen pairs		0	5	0
if trimmed or lined with Fur or				
any other trimming dozen pairs		0	6	0
— WOMEN'S Shoes of Silk, Satin, Jean, or other				
Stuffs, Kid, Morocco, or other Leather				
dozen pairs		0	4	6
if trimmed or lined with Fur or any				
other trimming dozen pairs		0	5	0
— GIRLS' Boots, Shoes, and Calashes, not				
exceeding 7 inches in length, to be				
charged with two-thirds of the above				
duties.				
— MEN'S Boots and Shoes:—				
if the quarter do not exceed 2½ inches,				
or the vamp 4 inches in height, from				
the sole inside dozen pairs		0	7	0
if either the quarter or vamp exceed				
the above dimensions, but do not ex-				
ceed 6 inches in height from the sole				
inside dozen pairs		0	10	6
if either the quarter or vamp do ex-				
ceed 6 inches in height from the sole				
inside dozen pairs		0	14	0
— BOYS' Boots not ex. 7 inches in length				
dozen pairs		0	9	4
..... Shoes, not ex. 7 inches in length				
dozen pairs		0	4	8
— Boot Fronts, not ex. 9 inches in height				
dozen pairs		0	1	9
..... ex. 9 inches in height dozen pairs		0	2	9
— Boot Backs dozen pairs		0	1	6
— Cut into Shapes cwt.		0	10	0
— Gloves of Leather (¹) viz. :—				
..... Habit Mitts dozen pairs		0	2	4*
..... Habit Gloves dozen pairs		0	3	6*
..... Men's Gloves dozen pairs		0	3	6*
..... Women's Gloves or Mitts dozen pairs		0	4	6*

(¹) Children's Gloves of Leather, however small, to be charged with duty as "habit gloves." B. O. 29th May, 1844.

Gloves or mitts exceeding three inches in length from the extreme part of the thumb next to the wrist are chargeable as "Women's;" not exceeding three inches, as "Habit Mitts."—G. O. 8th October, 1841.

Men's Leather Slippers to be charged with duty as Leather Manufactures; Women's Leather Slippers as Women's Shoes.—B. O. 29th June, 1855, No. 580. (Schofield.)

* 5 per cent. additional duty to be charged.

		£. s. d.
LEATHER Manufactures, continued :		
— Any articles made of Leather or any Manufacture whereof Leather is the most valuable part, not otherwise enumerated or described . . . for every 100l. value		10 0 0
LEAVES of GOLD. See Gold.		
LEAVES of ROSES lb.		free
LEECHES value		free
LENTILS. See Seeds.		
LIGNUM VITÆ ton		free
LINEN or Linen and Cotton Manufactures, viz. :		
— Cambric Handkerchiefs, hemmed or hem-stitched, not trimmed . . . dozen		0 2 6
— Stays. See <i>Stays</i> .		
— Articles, manufactures of Linen, or of linen mixed with Cotton or wool, wholly or in part made up, not particularly enumerated, or otherwise charged with duty for every 100l. value		5 0 0
— Cambrics and Lawns, commonly called French Lawns, plain . . . square yard		free
— Bordered Handkerchiefs . . . square yard		free
— Lawns of any sort, not French . . . value		free
— Damasks square yard		free
— Damask Diaper square yard		free
— Sails of all sorts value		free
— Plain Linens and Diaper, whether chequered or striped with dyed yarn or not . . value		free
— Manufactures of Linen, or of linen mixed with cotton or wool, not particularly enumerated, or otherwise charged, not being Articles wholly or in part made up . . value		free
LIQUORICE PASTE cwt.		1 0 0
..... of and from British Possessions . . cwt.		0 10 0
— Powder cwt.		1 0 0
..... of and from British Possessions . . cwt.		0 15 0
— Juice cwt.		1 0 0
— Root cwt.		free
LITHARGE ton		free
LIVE CREATURES, illustrative of Natural History		
..... value		free
LOGWOOD ton		free
LUCIFERS, of Wood, the cubic foot of the external package measured internally . . . cubic foot		
— Vesta, of Wax ⁽¹⁾ . . . the 1000 Matches		0 0 4 0 0 0½

(1) 20 and 21 Vict., cap. 62.

	£	s.	d.
MACCARONI. See <i>Vermicelli</i> .			
MACE lb.	0	1	0
MADDER cwt.		free	
— Root cwt.		free	
MAGNA GRÆCIA WARE value		free	
MAHOGANY ton		free	
MALT, is prohibited as to importation. See p. 2.			
MANDIOCA FLOUR cwt.	0	0	4½
MANGANESE, Ore of ton		free	
MANNA lb.		free	
MANNA CROUP cwt.	0	0	4½
MANURES, not enumerated ton		free	
MANUSCRIPTS lb.		free	
MAPS or CHARTS, or parts thereof, plain or coloured number		free	
MAPLE WOOD ton		free	
MARBLÉS. See <i>Tbys</i> .			
MARMALADE, until the 31st March, 1860. lb.	0	0	2
MATS and MATTING ⁽¹⁾ value		free	
MATRESSES value		free	
MEAD or METHEGLIN gallon		free	
MEAT, Salted or Fresh not otherwise described cwt.		free	
— preserved in other way than salted cwt.		free	
MEDALS of Gold or Silver value		free	
— of any other sort value		free	
MEDLARS bushel	0	0	2
MERCURY, Prepared value		free	
METAL, Bell ton		free	
— Leaf, not Gold packet of 250 leaves		free	
— Old, of any sort, fit only to be re-manufactured (19 & 20 Vict., cap. 75) ton		free	
MILL BOARDS lb.	0	0	2½
MINERALS and FOSSILS, unenumerated value		free	
MODELS of Cork or Wood value		free	
MOLASSES. See <i>Sugar</i> .			
MORPHIA, and its Salts lb.	0	10	0
MOSS, viz., Lichen Islandicus ton		free	
— Rock, for Dyers' use ton		free	
— other than Rock or Iceland Moss value		free	
MOTHEE-OR-PEARL SHELLS cwt. and value		free	
MURIATIC ACID. (G.O., No. 45, 1858.)		free	

(1) Mats, used as dunnage, exempt from Entry, G.O. No. 110, 1853. Table Mats, of hemp, deemed free.—B.O. 10th Feb., 1854, No. 156.

Table Mats of chip platting, ornamentally coloured, to be charged with duty as "Goods manufactured."—B.O. 24th Nov. 1864.

		£	s.	d.
MUSICAL INSTRUMENTS, viz.: —				
Musical Boxes ⁽¹⁾ ,				
—	..... small, not ex. 4 in. in length	the air	0	0 3
—	..... large.	the air	0	0 8
—	..... overtures, or extra accompaniments			
		the air	0	2 6
—	Pianofortes, horizontal Grand	. . . . . each	3	0 0
—	..... Upright or Square	. . . . . each	2	0 0
—	Harmoniums or Seraphines	. . . . . each	0	12 0
—	Accordions ⁽²⁾ , commonly called Chinese,			
		100 Notes	0	1 0
—	..... other sorts, including Flutinas and			
	Concertinas	100 Notes	0	5 0
—	Instruments, of Brass, Copper or any other			
	metal, and parts of such ⁽³⁾	lb.	0	0 9
—	Musical Instruments, not otherwise enu-			
	merated or described for every 100l. value		10	0 0
MUSK	. . . . .	oz.		free
MUSTARD-FLOUR	. . . . .	cwt.	0	1 6
—	Mixed or manufactured, except Flour	cwt.	0	5 0
MYROBOLANES. See <i>Berries</i> .				
MYRRH	. . . . .	cwt.		free
NAPHTHA	. . . . .	gallon		free
NEW ZEALAND WOOD	. . . . .	ton		free
NICARAGUA WOOD	. . . . .	ton		free
NICKEL, Ore of	. . . . .	value		free
—	Metallic and Oxide of, refined	value		free
—	Arseniate of, in lumps or powder, being			
	in an unrefined state	value		free
NITRE, viz., Cubic Nitre	. . . . .	cwt.		free
NUTMEGS except those commonly called wild	lb.		0	1 0
—	wild, in the shell	lb.	0	0 3
—	..... not in the shell.	lb.	0	0 5
—	or other Spices, or admixtures thereof,			
	ground	lb.	0	1 0
NUTS, viz.:				
—	Chesnuts	bushel		free
—	Cocoa	number		free
—	Pistachio	cwt.		free
—	Small	bushel	0	1 0
—	Walnuts	bushel	0	1 0

* (1) Boxes, with divided combs, simply playing piano and forte, are not deemed to have "extra accompaniments."—B.O. 20th Dec., 1853, No. 319.

(2) Common 2-key Tin Accordions deemed to be "Chinese."—B.O. 16th Sept., 1853, No. 263.

(3) 19 & 20 Vict., cap. 75.

		£.	s.	d.
Nuts, continued:				
— and Kernels of Walnuts, of Peach Stones,	ton			
and all Nuts or Kernels, unenumerated,				
used for expressing Oil therefrom .	ton			free
— and Kernels, unenumerated .	value			free
NUX VOMICA	cwt.	0	2	0
<i>No abatement of the duty to be made for damage.—16 & 17 Vict., cap. 107, s. 76.</i>				
OAKUM	cwt.			free
OCHRE	cwt.			free
OIL of Almonds ⁽¹⁾	lb.	0	0	1
— Animal	cwt.			free
— Bays	lb.	0	0	1
— Castor	cwt.			free
— Chemical, Essential, or Perfumed, viz. :—				
..... Bergamot	lb.	0	1	0
..... Carraway	lb.	0	1	0
..... Cassia	lb.	0	1	0
..... Cloves	lb.	0	1	0
..... Lavender	lb.	0	1	0
..... Lemon	lb.	0	1	0
..... Mint and Spearmint	lb.	0	1	0
..... Oil or Otto of Roses	lb.	0	1	0
..... Peppermint	lb.	0	1	0
..... Spike	lb.	0	1	0
..... Thyme	lb.	0	1	0
..... unenumerated ⁽²⁾	lb.	0	1	0
— Cocoa Nut	cwt.			free
— Hempseed	tun			free
— Lard	value			free
— Linseed	tun			free
— Olive	tun			free
— Palm	cwt.			free
— Paran	tun			free
— Rapeseed	tun			free
— Rock	cwt.			free
— Rosin	cwt.			free
— Seed, unenumerated ⁽³⁾	tun			free
— Train Oil or Blubber	tun			free

⁽¹⁾ Oil of Almonds, is deemed to be the fat expressed oil from the Sweet Almond; not the Essential Oil extracted from the Bitter Almond, which is liable to 1s. per lb.—B. O. 28th Jan. 1854, No. 306 to Folkestone.

⁽²⁾ Oil of Juniper, Tar, or Oil of Cadi, deemed to be "Chemical Oil."—B. O. Jan. 1856, No. 645.

⁽³⁾ Croton Oil is deemed to be "Seed oil unenumerated."—B. O. No. 560, 1856. (On application of Scott, Bell & Co.)

		£	s.	d.
OILS, Chemical, continued :				
— Spermaceti, or Head Matter	tun	free		
— Walnut	cwt.	free		
— or Spirit of Turpentine	cwt.	free		
— not particularly enumerated	value	free		
OIL SEED CAKE	ton	free		
OILCLOTH	square yard	0	0	1½
OLIBANUM	cwt.	free		
OLIVES	gallon	free		
OLIVE WOOD	ton	free		
ONIONS	bushel	0	0	1
OPERA GLASSES, single	each	0	1	0
— double, and all Marine and Race Glasses, not being Telescopes	each	0	2	6
OPIUM	lb.	0	1	0
<i>No abatement of the duty to be made for damage.—16 & 17 Vict., cap. 107, s. 76.</i>				
ORANGE FLOWER WATER	lb.	free		
ORANGES and LEMONS ⁽¹⁾	bushel	0	0	8
— Peel of, viz., Orange Peel.	cwt.	free		
— Lemon.	cwt.	free		
<i>No abatement of the duty to be made for damage.—16 & 17 Vict., cap. 107, s. 76.</i>				
ORCHAL	cwt.	free		
ORE, unenumerated	value	free		
ORPIMENT	cwt.	free		
ORRIS ROOT	cwt.	free		
ORSEDEW	cwt.	free		
OYSTERS. See Fish.				
PAINTERS' COLOURS, unenumerated, viz. :—				
— unmanufactured	value	free		
— manufactured	value	free		
PALMETTO THATCH	cwt.	free		
— manufactures of	value	free		
PAPER, ⁽²⁾ viz., Brown Paper, made of old Rope or cordage only, without separating or extracting the Pitch or Tar therefrom, and without any mixture of other ma- terials therewith	lb.	0	0	2½
— printed, painted, or stained Paper Hangings, or Flock Paper	lb.	0	0	3

(1) Only such Oranges and Lemons as may fairly be deemed fit for consumption to be measured for duty.—B. O. Sept. 1853, No. 414.

(2) Paper and card cuttings fit only to be re-manufactured may be admitted free of duty.—B.M. 6th Sept., 1851.

Needle cases of paper and glass to be charged with duty as "Goods manufactured."—B. O. 9th April, 1855.

PAPER, continued:		£.	s.	d.
— waste Paper, or Paper of any other sort, not particularly enumerated or described, nor otherwise charged with duty .	lb.	0	0	2½
— gilt, stained, coloured, embossed, and all fancy kinds, not being Paper Hangings,	lb.	0	0	2½
PARCHMENT	sheet	free		
PARTRIDGE WOOD	ton	free		
PASTEBOARD	lb.	0	0	2½
PEARLS (¹)	value	free		
PEARS, raw	bushel	0	0	3
— dried(²)	bushel	0	1	0
PENCILS, of Slate	value	free		
— not of Slate	value	free		
PENS	value	free		
PEPPER of all Sorts	lb.	0	0	6*
<i>No abatement of the duty to be made for damage. 16 & 17 Vict., cap. 107, s. 76.</i>				
PERCUSSION CAPS	1,000	0	0	1
PERFUMERY, not otherwise enumerated .	lb.	0	0	2
PERRY	tun	free		
PEWTER, Manufactures of, not otherwise enu- merated	cwt.	0	2	0
PHOSPHORUS	value	free		
PICKLES, preserved in Vinegar . . .	gallon	0	0	1
— and Vegetables, preserved in Salt .	value	free		
PICTURES	number	free		
PIMENTO	cwt.	0	5	0
PINK ROOT	lb.	free		
PIPES OF CLAY. See <i>Tobacco Pipes.</i>				
PISTOLS. See <i>Arms.</i>				
PITCH	cwt.	free		
— BURGUNDY	cwt.	free		
PLANTAINS	cwt.	free		
PLANTS, Shrubs, and Trees, alive .	value	free		
PLASTER OF PARIS	ton	free		
PLATE OF GOLD (³)	oz. troy	1	1	0
— of Silver, gilt or ungilt (³) .	oz. troy	0	1	8

(*) Five per cent. additional duty to be charged.

(¹) Pearls, set.—The duty to be levied on the setting only, as "Goods manufactured."—G.O. No. 50, 1850.

(²) In measuring, 2957 cubic inches are the allowed contents of a heaped bushel.

(³) Old British plate, imported by persons who took it abroad, may be delivered duty free, upon a declaration being made that the property remains unchanged and that no drawback was received thereon.—G. O. No. 110, 1844.

For regulations respecting the admission of Presentation Plate, see "Plate," in "Miscellaneous Orders," and for British Plate Marks, see "Index."

		£.	s.	d.
PLATE, continued :				
— battered	oz. troy	free		
PLATINA, and Ore of	value	free		
— wire (21 Vict., cap. 12)		free		
PLATTING, viz. :—Of Chip, not being of greater value than 6d. per piece of 60 yards		0	0	6
— or other manufactures of Straw, Chip, or other materials to be used in, or proper for making or ornamenting Hats or Bonnets, not otherwise enumerated or charged with duty ⁽¹⁾	lb.	0	2	0
— Cordonet, Single, and Twist of Straw, or of other materials	lb.	0	0	6
— Willow Squares	cwt.	0	10	0
PLUMS, commonly called French Plums, and Prunelloes ⁽²⁾ (20 & 21 Vict., cap. 62) cwt.		0	7	0
— dried or preserved (except in Sugar) not otherwise described	cwt.	0	7	0
— preserved in Sugar, until the 31st March, 1860	lb.	0	0	2
POLLARD	cwt.	free		
POMATUM	lb.	0	0	2
POMEGRANATES	number	free		
— Peel of	cwt.	free		
PORK, Salted, not Hams	cwt.	free		
— Fresh	cwt.	free		
POTASH, prussiate of	lb.	free		
— sulphate of	lb.	free		
— bichromate of (19 and 20 Vict., cap. 75) ton		free		
POTATOES	cwt.	free		
POTATO FLOUR	cwt.	0	0	4½
POTS, viz., Melting Pots for Goldsmiths—number		free		
— of Stone	value	free		
POULTRY and Game, alive or dead, including rabbits	value	free		
POWDER, viz., Hair Powder	lb.	0	0	2
— Perfumed	lb.	0	0	2

(1) The duty is to be ascertained and charged upon "Straw Plating," and "Straw Hats," to the weight of a quarter of a pound on the whole package.—B.M. 21st Jan. 1843, and 18th April, 1849. See Note at p. 20, permitting straw plating to be taken out of bond for various purposes.

Chip Hats to be charged with the rated duty of 2s. per lb., as plating for making hats.—B. O. to Folkestone, Feb. 1856.

(2) Such packages only as are strictly necessary for the importation of the fruit and bond *vide* the only sort of packages in which it is ordinarily imported, shall be delivered duty free.—G. O. No. 17, 1847.

		£	s.	d.
POWDER, continued :				
— not otherwise enumerated or described, that will serve the same purpose as starch cwt.		0	0	4½
PRINTS and DRAWINGS, viz., (1) plain or col ^d . lb.		0	0	8
— admitted under Treaties of International Copyright (2) lb.		0	0	1½
..... or, and at the option of the Importer				
..... single each		0	0	0½
..... bound dozen		0	0	1½
<i>Prints, indecent or obscene, are prohibited.</i>				
See p. 2.				
PRUNES cwt.		0	7	0
PURPLE WOOD ton				free
QUASSIA cwt.		0	1	0
QUICKSILVER lb.				free
QUILLS, viz., Goose number				free
— Swan number				free
QUINCES bushel		0	0	8
QUININE, Sulphate of oz.		0	0	6
RADIX, Contrayerva lb.				free
— Enulsæ Campanæ cwt.				free
— Eringii cwt.				free
— Ipecacuanhæ lb.				free
— Rhataniæ lb.				free
— Senekæ lb.				free
— Serpentariæ, or Snake Root lb.				free
RAGS, viz. :—Rags, old Ropes or Junk, old Fishing Nets, fit only for making Paper or Pasteboard ton				free
— Woollen Rags ton				free
— Pulp of Rags (3) ton				free
RAISINS cwt.		0	10	0
<i>No abatement of the duty to be made for damage.—16 & 17 Vict., cap. 107, s. 76.</i>				
<i>The duty to be charged on the weight ascertained at the time of delivery.—16 & 17 Vict., cap. 107, s. 110.</i>				

(1) Drawings for patterns are admitted free of duty.—B.O. 1st Feb. 1845. Prints, as samples, are admitted free of duty, upon their being defaced or cut.—B.O. 15 March, 1850.

(2) A list of the countries and states having the privilege of copyright will be found at p. 9.

(3) The pulp of Rags must be hard and inflexible to be passed as such, free, instead of being charged as paper.—B. O. 2nd Feb., 1864.

		<i>l. s. d.</i>
RAPE OF GRAPES	tun	free
RED WOOD OF GUINEA WOOD	ton	free
RHUBARB	lb.	free
RICE, viz.:—		
— not rough nor in the husk, and Rice-dust for feeding Cattle (1)	cwt.	0 0 4½
— rough and in the husk	quarter	0 0 9
<i>No abatement of the duty to be made for damage.—16 & 17 Vict., cap. 107, s. 76.</i>		
ROSE WATER	lb.	free
ROSEWOOD	ton	free
ROSIN	cwt.	free
RUM. See <i>Spirits not sweetened.</i>		
SACCHARUM Saturni	cwt.	free
SAFFLOWER (2)	cwt.	free
SAFFRON	lb.	free
SAGO	cwt.	0 0 4½
SAILS. See <i>Linen.</i>		
SAL, viz., Ammoniac	cwt.	free
— Limonum	cwt.	free
— Prunellæ	cwt.	free
SALEP, or Salop	cwt.	free
SALICINE	oz.	0 0 3
SALT (3)	ton	free
SALTPETRE	cwt.	free
SANGUIS DRACONIS	cwt.	free
SANTA MARIA WOOD.	ton	free
SAPAN WOOD	ton	free
SARSAPARILLA	lb.	free
SASSAFRAS	cwt.	free
SATINWOOD	ton	free
SAUCES, not otherwise enumerated	lb.	0 0 1
SAUNDERS, viz., Red	ton	free
— White, or Yellow	ton	free
SAUSAGES, or Puddings	lb.	free
SCALEBOARDS	cwt.	0 1 0
SCAMMONY	lb.	free
SEEDS, viz., Acorns	bushel	free
— Aniseed	cwt.	free
— Beans, Kidney or French	bushel	free
— Burnet	cwt.	free
— Canary	cwt.	free

(1) 20 and 21 Vict., cap. 62.

(2) Extract of Safflower is free of duty. See "Extracts," p. 16.

(3) Salts, for making mineral water (obtained by evaporation of the natural spring), admitted free of duty.—B. O. June, 1856, No. 416.

SEEDS, continued :

		£	s.	d.
— Caraway	cwt.	0	5	0
..... of and from British Possessions, cwt.		0	2	6
— Carrot	cwt.			free
— Clover	cwt.			free
— Colchicum	cwt.			free
— Cole	quarter			free
— Coriander	cwt.			free
— Croton	quarter			free
— Cummin	cwt.			free
— Dari	cwt.			free
— Fenugreek	cwt.			free
— Flax	quarter			free
— Forest	cwt.			free
— Garden, unenumerated	lb.			free
— Grass Seeds of all sorts	cwt.			free
— Hemp	quarter			free
— Leek	cwt.			free
— Lentils	bushel			free
— Lettuce	quarter			free
— Linseed	quarter			free
— Lucerne	cwt.			free
— Lupine	cwt.			free
— Maw	quarter			free
— Millet	cwt.			free
— Mustard	cwt.			free
— Onion	cwt.			free
— Parsley	cwt.			free
— Poppy	quarter			free
— Quince	cwt.			free
— Rape	quarter			free
— Sesamum	quarter			free
— Shrub, or Tree	cwt.			free
— Tares	quarter			free
— Trefoil	cwt.			free
— Worm	cwt.			free
— All Seeds, unenumerated, commonly used for expressing Oil therefrom	quarter			free
— All other Seeds unenumerated and not otherwise charged with duty (¹)	cwt.			free
SEMOLINA	cwt.	0	0	4½
SENNA	lb.			free

(¹) Tobacco seed may be imported and delivered free as "Seed unenumerated."—B. O. 6th March, 1854.

	£.	s.	d.
SHIPS, with their Tackle, Apparel, and Furniture, viz.:— ⁽¹⁾			
— British-built, wrecked, broken up, or to be broken up		free	
— Foreign-built, broken up, or sold to be broken up, or abandoned by the owners, or sold as wreck, whether afterwards recovered or repaired or not,			
for every 100 <i>l.</i> value	5	0	0
SHUMACH ton		free	
SILK, viz.:—			
— Knobs or Husks of Silk and Waste Silk cwt.		free	
— Raw lb.		free	
— Thrown Silk, not dyed, Singles . . . lb.		free	
— Tram lb.		free	
— Organzine or Crape . . . lb.		free	
— dyed, Single or Tram lb.		free	
— Organzine or Crape . . . lb.		free	
<i>The restrictions to which Silk Manufactures are subject on importation will be found at p. 3.</i>			
— Millinery of Silk, or of which the greater part of the Material is of Silk, viz.:—			
..... Turbans or Caps each	0	3	6
..... Hats or Bonnets (?) each	0	7	0
..... Dresses each	1	10	0
— Corahs, Choppas, Bandannas, Tussore Cloths, Romals and Taffaties, viz.:—			
..... in Pieces not ex. 6½ yards in length,			
..... piece	0	0	6
..... ex. 6½ and not ex. 7½ yards . . . piece	0	0	8
..... ex. 7½ and not ex. 12 yards . . . piece	0	0	10
— China Crape Shawls, Scarfs, Handkerchiefs and Pieces, viz.:—			
..... plain and damask lb.	0	3	0
..... embroidered lb.	0	5	0
..... Damask running yard	0	0	8
— Pongees, viz.:— ⁽²⁾			
..... in pieces not ex. 15 yards in length,			
..... piece	0	2	0

(1) 20 and 21 Vict., cap. 62.

(2) Bonnets, not perfectly made up, although chiefly composed of Silk, are not deemed to be "Millinery of Silk," but articles manufactures of silk liable to the duty of 15 per cent.—B. O. 10th Nov., 1853, No. 111.

(3) Twilled handkerchiefs of similar quality and make to pongees, called by the trade, China silk handkerchiefs, deemed to be pongees.—G.O. No. 73, 1853.

SILK, PONGEES, continued, viz. :—		£.	s.	d.
..... ex. 15 yards and not ex. 21 yards. piece		0	3	0
..... ex. 21 yards and not ex. 31 yards. piece		0	5	0
—..... Handkerchiefs, plain and figured, in pieces not ex. 9 yards in length . piece		0	1	6
..... ex. 9 yards and not ex. 18 yards in length . piece		0	3	0
— Manufactures of Silk, or of Silk and any other Material not being Articles wholly or in part made up, not particularly enumerated or otherwise charged with duty, for every 100 <i>l.</i> value		15	0	0
..... of and from a British Possession. for every 100 <i>l.</i> value		5	0	0
— Articles, Manufactures of Silk, or of Silk and any other Material, not particularly enumerated, or otherwise charged with duty for every 100 <i>l.</i> value		15	0	0
..... of and from a British Possession, ⁽¹⁾ for every 100 <i>l.</i> value		5	0	0
— Manufactures of Silk, or of Silk mixed with Metal, or any other Material, <i>the produce of Europe</i> , viz. :—				
— SILK or SATIN, plain, striped, figured, or brocaded, viz. :—				
..... Broad Stuffs ⁽²⁾ . . . lb.		0	5	0
..... Articles thereof, not otherwise enumerated . . . lb.		0	6	0
Or, and at the option of the officers of the Customs, ⁽³⁾ for every 100 <i>l.</i> value		15	0	0
— GAUZE, or CRAPE, Plain, Striped, Figured, or Brocaded, viz. :—				

(1) Delhi shawls or scarves, worked on goat's hair, wool, or cotton net, admitted as "Manufactures of Silk," of and from a British Possession.—T.O. 5th March, 1847. Silk embroidery on hair, &c., such as Cashmere scarves, when the produce of a British Possession in Asia, and imported through Alexandria, is to be admitted at the low duty, upon the proprietor's declaration as to produce.—B.M. 6th May, 1848.

(2) Duty is charged upon wrought silks, on any fractional part of a pound not less than an ounce, and the following practice is to be pursued :—When the draft is under 1 cwt., the oz. weight to be used. When the draft is 1 cwt. and under 2 cwt., not less than 2 oz. to be used, and when the draft is 2 cwt. and under 3 cwt., not less than 3 oz. to be used, and so on, at the rate of 1 oz. for every cwt.—G.O. 27th Feb. 1827; and No. 13, 1848.

(3) The option applies to articles thereof only.—B.O., 10th June, 1846, to Southampton.

SILK Manufactures, GAUZE, continued, viz. :—		£.	s.	d.
.....	Broad Stuffs lb.	0	9	0
.....	Articles thereof, not otherwise enumerated lb.	0	10	0
	Or, and at the option of the officers of the Customs, ⁽¹⁾ for every 100l. value	15	0	0
—	GAUZE, mixed with Silk, Satin, or other materials, the Gauze being in less proportion than one-half part of the fabric, viz.:			
.....	Broad Stuffs ⁽²⁾ lb.	0	9	0
.....	Articles thereof, not otherwise enumerated lb.	0	10	0
	Or, and at the option of the officers of the Customs, ⁽¹⁾ for every 100l. value	15	0	0
—	VELVET, Plain or Figured, viz. :—			
.....	Broad Stuffs lb.	0	9	0
.....	Articles thereof, not otherwise enumerated lb.	0	10	0
	Or, and at the option of the officers of the Customs, ⁽¹⁾ for every 100l. value	15	0	0
.....	Broad Stuffs, the foundation of which is wholly composed of Cotton, or other materials than Silk. . . lb.	0	3	0
—	RIBBONS, Plain Silk, of one colour only . lb.	0	6	0
.....	Plain Satin of one colour only ⁽³⁾ . lb.	0	8	0
.....	Silk or Satin, Striped, Figured, or Brocaded, or plain Ribbons of more than one colour lb.	0	10	0
.....	Gauze or Crape, Plain, Striped, Figured, or Brocaded lb.	0	14	0

(1) The option applies to articles thereof only.—B.O., 10th June, 1846, to Southampton.

(2) Handkerchiefs or other broad stuffs having any portion of the fabric gauze, are to be charged as "silk gauze broad stuffs."—B.O. 20th May, 1852, No. 315.

(3) Plain Satin Ribbons, with program edge, to pay duty as "Plain Satin Ribbons."—T.O. 28th Sept. 1847.

Châtelaines (made four in breadth in one piece, fit for use when cut along the fringed interstices), to pay duty as "Articles of Figured Silk Broad Stuffs,"—B.O. 9th February, 1849.

Silk Ribbons with lace edgings to be admitted as "Figured Silk Ribbons."—B. O. March, 1856, No. 594.

SILK, RIBBONS, continued, viz.:—		£	s.	d.
..... Gauze mixed with Silk, Satin, or other materials the Gauze being in less proportion than one-half part of the Fabric lb.		0	12	0
..... Velvet or Plush wholly of Silk or of Silk mixed with Cotton, not exceeding 9 inches in width, viz.:—				
— Plain or Embossed by depression without satin or fancy edge ⁽¹⁾ . . . lb.		0	5	0
— Figured, brocaded, striped or spotted, or with fancy or satin edge, and Silk Ribbons in any way mixed or ornamented with Velvet or Plush, lb.		0	10	0
— Fancy Silk, Net, or Tricot . . . lb.		0	8	0
— Plain Silk Lace or Net, called Tulle . lb.		0	8	0
— Manufactures of Silk, or of Silk mixed with any other materials, called Plush, not being Ribbons lb.		0	3	0
— Articles thereof, not otherwise enumerated lb.		0	3	6
— Black Plush, commonly used for making hats lb.		0	1	0
— Parasols and Umbrellas each		0	1	0
— Damask of Silk and Wool, or of Silk and other materials, for Furniture . . lb.		0	0	10
— Manufactures of Silk, or of Silk mixed with any other materials, not particularly enumerated or charged with duty, ⁽²⁾ for every 100 <i>l.</i> value		15	0	0
SILK-WORM GUT value				free
SILVER ORE, or Ore of which the greater part in value is Silver ton and value				free
SKINS, FURS, PELTS, and TAILS, viz.:—				
— Badger, undressed number				free
— Bear number				free
— Beaver number				free

⁽¹⁾ Plush Ribbons with the pile black and brown mixed, admitted as "plain."—B. O. Sept. 1855. (Wilkinson.)

Plush Ribbons with linen thread admitted as "Silk Manufactures."—B. O. 4th Oct. 1855, No. 63. (Candy & Co.)

⁽²⁾ Whenever the duties chargeable by weight upon mixed articles manifestly exceed 15 per cent. by reason of the weight of the ingredients other than silk, the same shall be admitted at the *ad valorem* duty of 15 per cent. This regulation is not applicable to velvet or other articles, which may be fairly considered to be silk ribbons.—B. O. 2nd Nov., 1852.

SKINS, FURS, &c., continued, viz. :—

		£. s. d.
— Cat	number	free
— Chinchilla	number	free
— Coney	number	free
— Deer	number	free
..... Indian, half-dressed	number	free
..... tanned, tawed, or in any way dressed	number	free
— Dog in the hair, not tanned, tawed, or in any way dressed	number	free
— Dog-fish, undressed	number	free
— Elk	number	free
— Ermine	number	free
..... dressed	number	free
— Fisher, undressed	number	free
— Fitch	number	free
— Fox	number	free
..... Tails	number	free
— Goat, raw or undressed	number	free
..... tanned, tawed, or dressed	number	free
— Goose, undressed	number	free
— Hare	number	free
— Husse	number	free
— Kangaroo	number	free
— Kid in the hair, undressed	number	free
..... dressed	number	free
..... and dyed or coloured	number	free
— Kolinski, undressed	number	free
— Lamb, undressed in the wool	number	free
..... tanned or tawed	number	free
..... and dyed or coloured	number	free
..... dressed in oil	number	free
— Leopard, undressed	number	free
— Lion	number	free
— Lynx	number	free
— Marten	number	free
..... Tails	number	free
— Mink	number	free
..... dressed	number	free
— Mole, undressed	number	free
— Musquash	number	free
— Nutria	number	free
— Otter	number	free
— Ounce	number	free
— Panther	number	free
— Pelts	number	free
..... tanned, tawed, or dressed	number	free

SKINS, FURS, &c., continued:			£.	s.	d.
— Raccoon, undressed	number	free			
— Sable	number	free			
..... Tails or Tips, undressed	number	free			
— Seal in the hair, not tanned, tawed, or in any way dressed	number	free			
— Sheep, undressed in the wool	number	free			
..... tanned or tawed	number	free			
..... dressed in oil	number	free			
— Squirrel or Calabar, undressed	number	free			
..... tawed	number	free			
..... tails, undressed	value	free			
— Swan, undressed	number	free			
— Tiger „	number	free			
— Weasel „	number	free			
— Wolf „	number	free			
..... tawed	number	free			
— Wolverings, undressed	number	free			
— and Furs, or pieces of Skins and Furs unenumerated, viz., raw or undressed	value	free			
..... tanned, tawed, curried, or in any way dressed	value	free			
— Articles manufactured of Skins and Furs, (1)	value	free			
SMALTS	cwt.	free			
SNUFF. See Tobacco.					
SOAP, viz., Hard (2)	cwt.	0	0	8	
— Soft	cwt.	0	0	8	
— Naples	cwt.	0	0	8	
— Scented or Fancy (3)	lb.	0	0	2	
SODA, Sulphate of	cwt.	free			
SOY	gallon	0	0	6	
SPA WARE	cubic foot	0	0	6	
SPECIMENS of Minerals or Fossils	value	free			
— Illustrative of Natural History	value	free			
SPECKLED WOOD	ton	free			
SPECTACLES	value	free			

(1) Muffs, Victorines and Cuffs, made of Penguin skins, slightly lined with silk, admitted free.—B.O. 13th Oct., 1855, No. 273. (McCracken.)

(2) Coloured Imitation Fruit, &c., to be charged with duty as hard soap.—B.O., 25th June. 1849.

(3) Shaving Soap, not being almond paste, is to be charged with duty as "Perfumery," when the article is scented; as "Goods Manufactured," when not scented.—B.O., 26th July 1848.

Soap, only of such high quality or ornamental form as would entitle it to class as perfumery, to be charged with the duty of 2d. per lb.—G.O., No. 10, 1854.

	£	s.	d.
SPELTER, or ZINC, crude in cakes . . . ton			free
— rolled, but not otherwise manufactured, ton			free
— oxide, and white of . . . ton			free
— rods for bolts . . . ton			free
— manufactures of, not otherwise en ^d . . cwt.	0	2	0
SPERMACE ^t E . . . lb. and value			free
SPIRITS, viz., not being sweetened or mixed with any article, so that the degree of strength thereof cannot be ascertained by Sykes's Hydrometer . . . proof gallon	0	15	0
— of and from a British Possession in America or the island of Mauritius, and Rum of and from any British Possession within the limits of the E. I. Co.'s Charter, in regard to which the conditions of the Act 4 Vict. cap 8 have or shall have been fulfilled (¹) . . . gallon	0	8	2
— Rum Shrub, Cordials and Liqueurs, of and from a British Possession in America or the island of Mauritius, or a B.P. within the limits of the E. I. Co.'s Charter, qualified as aforesaid (¹) . . .	0	8	2
— other Spirits, being sweetened or mixed, so that the degree of strength cannot be ascertained . . . gallon	1	0	0
Spirits or Strong Waters imported into the United Kingdom, mixed with any ingredient, and although thereby coming under some other denomination, except Varnish, shall nevertheless be deemed to be Spirits or Strong Waters, and be subject to duty as such.			
<i>The restrictions to which Spirits are sub- ject on importation will be found at p. 3.</i>			
<i>No abatement of the duty to be made for damage.—16 & 17 Vict., cap. 107, s. 76.</i>			
<i>The duty to be charged on the quantity ascertained at the time of delivery.—S. 110.</i>			
SPONGE . . . lb. and value			free
SQUILLS, dried . . . cwt.			free
— not dried . . . cwt.			free
STARCH . . . cwt.	0	0	4½

(¹) Applicable to Fort William Bengal, Ceylon, Fort St. George Madras, Prince of Wales Island, Province Wellesley, and the Tenasserim Provinces.

The Spirit duties were assimilated by 21 Vict. cap. 16, and took effect on and after the 19th April, 1858.

		£	s.	d.
STARCH, continued :				
— Gum of, torrifed or calcined . . .	cwt.	0	0	4½
STAVESACRE	cwt.			free
STAYS or CORSETS of Linen or of Cotton or Linen and Cotton mixed . . .	doz. pair	0	2	0
STEARINE (21 Vict., cap. 12) . . .	cwt.	0	3	6
STEEL, Unwrought ⁽¹⁾	value and ton			free
— Manufactured or Wrought. See <i>Iron</i> .				
— Scrap	ton			free
STONES, viz., Stone in lumps, not in any man- ner hewn	ton			free
— Slate in rough Blocks or Slabs . . .	value			free
— hewn	ton			free
— Marble, in rough Blocks or Slabs solid feet				free
— sawn into Slabs or otherwise manu- factured	cwt.			free
— Lime-stone	ton			free
— Asphalt Rock	ton			free
— Flint	ton			free
— Felspar and Stones, for Potters' use .	ton			free
— Pebble	ton			free
— For Lithography	cwt.			free
— In Blocks, shaped or rough scapled .	ton			free
— Mill Stones, rough	ton			free
— shaped, or hewn	ton			free
— Burr Stones, rough	ton			free
— shaped, or hewn	ton			free
— Quern Stones, rough	ton			free
— shaped, or hewn	ton			free
— Dog Stones, rough	ton			free
— shaped, or hewn	ton			free
STRAW OR GRASS for PLATTING . . .	cwt.			free
SUCCADES, including all fruits and vegetables preserved in sugar, not otherwise enumer- ated, until the 31st March, 1860 . .	lb.	0	0	2
SUGAR, until the 31st March, 1860, viz.:—				
— Candy, brown or white refined sugar, or sugar rendered by any process equal in quality thereto, (20 & 21 Vict. cap. 61) cwt.		0	18	4
— White clayed sugar, or sugar rendered by any process equal in quality to white clayed, not being refined, or equal in quality to refined	cwt.	0	16	0

⁽¹⁾ Steel, unwrought, must be held to include all forms of that material not fairly coming within the meaning of the term "manufactures."—B. O. 29th Jan. 1851.

SUGAR, continued :

	£	s.	d.
— Yellow muscovado and brown clayed sugar, or sugar rendered by any process equal in quality to yellow muscovado or brown clayed, and not equal to white clayed cwt.	0	13	10
— Brown muscovado, or any other sugar, not being equal in quality to yellow muscovado or brown clayed sugar . . . cwt.	0	12	8
— Cane Juice (!) cwt.	0	10	4
— Molasses cwt.	0	5	0

No abatement of the duty to be made for damage.—16 & 17 Vict., cap. 107, s. 76.

The duty to be charged on the weight ascertained at the time of delivery.—16 & 17 Vict., cap. 107, s. 110.

SULPHUR IMPRESSIONS value	free
SULPHURIC ACID, (G. O. No. 45, 1858) . . . ton	free
SWEET WOOD ton	free
TALC cwt.	free
TALLOW cwt.	0 1 6
— of and from British Possessions . . . cwt.	0 0 1
— Vegetable cwt.	free
TAMARINDS lb.	free
TAPIOCA cwt.	0 0 4½
TEA . last and barrel, barrel not ex. 31½ gall.	free
— Barbadoes cwt.	free
TARRS. See Seed.	
TARRAS bushel	free
TARTARIC ACID lb.	free
TEA, until the 31st. March, 1860 . . . lb.	0 1 5

Without any allowance for Draft.

No abatement of the duty to be made for damage.—16 & 17 Vict., cap. 107, s. 76

Extract, Essence, or other Concentration of Tea is prohibited. See p. 2.

TEASLES number	free
TEETH, viz., Elephants' cwt.	free
— Sea Cow, Sea Horse, or Sea Morsc cwt.	free
TELESCOPES value	free
TERRA, viz., Japonica ton	free

(!) This duty to be charged so long as the duty on brown Muscovado sugar shall remain as at present, but in the event of the officers being of opinion that any particular importation contains more sugar than the proportion of two-thirds, an analysis is to be made at the expense of the importer ; applicable to London, Liverpool, Bristol, Plymouth, Whitehaven, Leith, Glasgow, Greenock, Dublin, Belfast, Cork. B. M. Oct. 3rd, 1857.

TERRA, continued :		£. s. d.
— Sienna	ton	free
— Verde	ton	free
— Umbra	cwt.	free
THREAD, not otherwise enumerated (1)	value	free
TILES	value	free
TIN, Ore and Regulus of	ton	free
— in blocks, ingots, bars, or slabs	cwt.	free
— Oxymuriate of (20 & 21 Vict. cap. 62)		free
— Foil	cwt.	0 10 0
— Manufactures, not otherwise enum ^d . (2)	cwt.	0 10 0
TINICAL, unrefined. See <i>Borax</i> .		
TOBACCO, unmanufactd, stemmed or stripped	lb.	0 3 0*
— unstemmed	lb.	0 3 0*
— Manufactured, or Segars	lb.	0 9 0*
— Snuff	lb.	0 6 0*
— Stalks and Flour of, and Snuff Work		prohibited
<i>The restrictions to which Tobacco is subject will be found at p. 3.</i>		
<i>No abatement of the duty to be made for damage.—16 & 17 Vict., cap. 107, s. 76,</i>		
<i>The duty to be charged on the weight ascertained at the time of delivery. 16 & 17 Vict., cap. 107, s. 110.</i>		
<i>Essence, Extract, or other Concentration of Tobacco is prohibited. See p. 2.</i>		
TOBACCO PIPES of Clay (3)	value	free
TONGUES	cwt.	free
TORNAL	cwt.	free
TORTOISE or TURTLE SHELL, unmanufactured	lb.	free
TOYS, viz.: Marbles	cwt.	0 1 0
— All other Toys	cubic foot	0 0 4

* Five per cent. additional duty to be charged.

(1) Cotton thread, covered with plated and copper wire, used for making copper lace, fringes, &c, to be admitted free of duty, as "Thread unenumerated.—B. O. Sept. 15th, 1855.

(2) Tin tablets, or tin covered with a composition, rendering the plates serviceable as slates, to be charged as "Tin Manufactures. B.O. 30th Oct., 1853. No. 500.

(3) Pipe Bowls, when composed of clay, may be admitted duty free, as Tobacco Pipes; it being distinctly understood, that this order is not to apply to Bowls made of Porcelain, real or imitation Meerschaum, or of any other composition, nor to Bowls in any way mounted. B.O. 15th July, 1854. No. 218 (on application of F. Lebrun). Earthenware Pipe-bowls fitted with tubes and Pipes with glass eyes, to be charged with duty as "Goods manufactured."—B. O. 12th March and 31st Oct. 1855.

Tobacco Pipes of Clay, tipped with a horn mouth piece to be charged with duty as "Goods manufactured."—B. O. Dec. 19th, 1855.

		£	s.	d.
TRUFFLES	lb.	free		
TULIP WOOD	ton	free		
TURMERIC	ton	free		
TURNERY, not otherwise described	cubic foot	0	0	4
TURPENTINE	cwt.	free		
— of Venice, Scio, or Cyprus	lb.	free		
— Oil, or Spirit of. See <i>Oil</i> .				
TWINE	value	free		
ULTRAMARINE	value and cwt.	free		
VALONIA	ton	free		
VANELLOES	lb.	free		
VAENISH, containing any quantity of Alcohol or Spirit	gallon	0	12	0
— not otherwise described	value	free		
VASES, viz., ancient, not of stone or marble value		free		
VEGETABLES, all, not otherwise enumerated or described	value	free		
— Preserved in Salt	value	free		
VELLUM	skin	free		
VENEERS	cwt.	0	1	0
VERDIGEIS	cwt.	free		
VERJUICE	tun	free		
VERMICELLI and MACCARONI	cwt.	0	1	0
VERMILLION	lb.	free		
VINEGAR ⁽¹⁾ (19 & 20 Vict. cap. 75.	gallon	0	0	3
WAFERS	value	free		
WALNUT WOOD	ton	free		
WASHING BALLS	lb.	0	0	2
WATCHES, of Gold, Silver, or any other metal, exceeding the value of 10 <i>l</i> . each	each	1	0	0
Other Watches, viz. :—				
— Gold, open Faces	each	0	5	0
— Hunters	each	0	7	6
— Repeaters	each	0	15	0
— Silver, or any other Metal, not Gold,				
— Open Faces	each	0	2	6
— Hunters	each	0	3	6
— Repeaters	each	0	8	0
<i>Watches restricted as to importation. See p. 2.</i>				
WATER, Cologne, the Flask (thirty of such Flasks containing not more than one gallon) each		0	0	8
— when not in Flasks (as perfumed Spirit)	gallon	1	0	0
— Mineral	gallon	free		

⁽¹⁾ Aromatic Vinegar is chargeable with duty as "Spirits Sweetened." B.O. 4th June, 1849.

	£	s.	d.
WAX, viz., bleached cwt.			free
— unbleached cwt.			free
— Myrtle cwt.			free
— Sealing value			free
— Vegetable cwt.			free
WELD ton			free
WHALE FINs ton			free
WHIPCORD value			free
WINE, viz., Red (¹) gallon	0	5	6*
— White gallon	0	5	6*
— Lees of such Wine gallon	0	5	6*
— The growth and produce of any British Possession, and imported direct from thence, viz., Red gallon	0	2	9*
— White gallon	0	2	9*
— Lees of such Wine gallon	0	2	9*
<i>No abatement of the duty to be made for damage.—16 & 17 Vict., cap. 107, s. 76.</i>			
<i>The duty to be charged on the quantity ascertained at the time of delivery.—16 & 17 Vict., cap. 107, s. 110.</i>			
WIRE, viz., Gilt or Plated value			free
— Silver value			free
— Copper or Brass. See <i>Copper and Brass.</i>			
— Platina. See <i>Platina Wire.</i>			
WOAD ton			free
TIMBER or WOOD (²), not being Deals, Battens, Boards, Staves, Handspikes, Oars, Lath-wood, or other Timber or Wood sawn, split, or otherwise dressed (except hewn), and not being otherwise charged with duty, load of 50 cubic feet	0	7	6
..... of and from British Possessions, do.	0	1	0*
— Deals, Battens, Boards, or other Timber or Wood sawn or split, and not otherwise charged with duty, load of 50 cubic feet	0	10	0
— of and from British Possessions, load of 50 cubic feet	0	2	0*

* Five per cent. additional duty to be charged.

(¹) Wine, if exceeding 40 per cent. of strength when of foreign, or 33 per cent. when of British Possession produce may not be imported as such, but will be liable to the duty chargeable on "Spirits sweetened."—G. O. 12th July, 1853, and 13th April, 1867.

(²) No duty entry for bonded Wood Goods to be received on a less quantity than 5 loads, or than 240 pieces if by tale, and no delivery to be made by virtue of such entry on less than one load, or 90 pieces, if delivered by tale.—S. 113.

TIMBER AND WOOD GOODS.

The Importer may have the option, at the time of passing the first entry, in respect of Planks, Deals, and Battens, not the produce of British Possessions, of entering the same by tale according to the under-mentioned Scale, specifying in such entry the number and dimensions of the several pieces. (¹)

	PLANKS.	DEALS.	BATTENS.		
	3 × 11 in. and not above 3½ × 11½ in.	3 × 9 in. and not above 3½ × 9½ in.	3 × 7 in. and not above 3½ × 7½ in.	2½ × 7 in. and not above 2¾ × 7½ in.	2½ × 6½ in. and not above 2¾ × 6¾ in.
	Cubic Feet.	Cubic Feet.	Cubic Feet.	Cubic Feet.	Cubic Feet.
Not above 4 feet in length. .the 120	115	95	73	61	57
Above 4 and not above 5. .the 120	144	118	91	77	71
Above 5 and not above 6. .the 120	173	142	110	92	86
Above 6 and not above 7. .the 120	202	165	128	107	100
Above 7 and not above 8. .the 120	231	189	146	123	114
Above 8 and not above 9. .the 120	260	213	165	138	128
Above 9 and not above 10. .the 120	288	236	183	153	143
Above 10 and not above 11. .the 120	317	260	201	169	157
Above 11 and not above 12. .the 120	346	284	220	184	171
Above 12 and not above 13. .the 120	375	307	238	200	185
Above 13 and not above 14. .the 120	404	331	256	215	200
Above 14 and not above 15. .the 120	433	354	274	230	214
Above 15 and not above 16. .the 120	462	378	293	246	228
Above 16 and not above 17. .the 120	490	402	311	261	242
Above 17 and not above 18. .the 120	519	425	329	276	257
Above 18 and not above 19. .the 120	548	449	348	292	271
Above 19 and not above 20. .the 120	577	473	366	307	285
Above 20 and not above 21. .the 120	606	496	384	322	300

(¹) In so taking the length of deals, battens, &c., the fractional parts of a foot less than 3 inches are to be rejected, and when entered to be warehoused the number of the pieces only is required on the entry, and the account of the actual dimensions to be taken by the officers. In cases where the deals, &c., are entered for duty, the number of pieces must be inserted in the entries, and particulars of the specific dimensions be endorsed upon or appended to the warrant, with the cubical content computed according to the scale—the importer being at liberty to pass a post entry for any excess arising from an error in the dimensions, and entitled to a return of duty upon any deficiency. Any excess of the taleable quantity as regards the Master's Report to be dealt with in conformity with the established regulations.—G. O. No. 2, 1862.

TIMBER OR WOOD, continued :

The duties upon Wood Goods from a British Possession are to be paid on importation, and such goods may not be warehoused.

—16 & 17 Vict., cap. 107, s. 41.

	£	s.	d.
— STAVES, exceeding 72 inches in length, 7 inches in breadth, or $3\frac{1}{4}$ inches in thick- ness load of 50 cubic feet	0	9	0
..... of and from British Possessions load of 50 cubic feet	0	2	0*
..... not ex. 72 in. in length, nor 7 in. in breadth, nor $3\frac{1}{4}$ in thickness load		free	
— BIRCH and FIR, hewn, not exceeding 3 feet in length, nor exceeding 8 inches square, imported for the sole purpose of making herring barrels for the use of the fisheries load		free	
— FIREWOOD . . . fathom of 216 cubic feet	0	6	0
..... of and from British Possessions, fathom		free	
— HANDSPIKES, not ex. 7 feet in length 120	0	6	0
..... of and from British Possessions, 120	0	0	6*
exceeding 7 feet in length 120	0	12	0
..... of and from British Possessions, 120	0	1	0*
— HOOPS number		free	
— KNEES, under 5 inches square 120	0	3	0
..... of and from British Possessions, 120	0	0	3*
5 and under 8 inches square 120	0	12	0
..... of and from British Possessions, 120	0	1	0*
— LATHWOOD ⁽¹⁾ fathom	0	12	0
..... of and from British Possessions, fathom	0	1	0*
— OARS 120	2	5	0
..... of and from British Possessions, 120	0	3	9*
— SPEARS or POLES, under 22 feet in length and under 4 inches in diameter 120	0	6	0
..... of and from British Possessions 120	0	0	6*
22 feet in length and upwards, and under 4 inches in diameter 120	0	12	0
..... of and from British Possessions, 120	0	1	0*
of all lengths, 4 and under 6 inches in diameter 120	1	4	0
..... of and from British Possessions 120	0	2	0*
— SPOKES for WHEELS, not exceeding 2 feet in length 1000	1	4	0

* Five per cent. additional duty to be charged.

(1) Laths to pay duty as wood sawn or split. G.O. 15th April, 1843.

		£	s.	d.
WOOD, viz., SPOKES FOR WHEELS, continued :				
..... of and from British Possessions .	1000	0	1	0*
exceeding 2 feet in length .	1000	2	8	0
..... of and from British Possessions, 1000		0	2	0*
— TEAK	load	free		
— WASTE WOOD, viz., Billet-wood or Brush-wood, used for the purpose of Stowage, value		free		
— for Ship-building, viz., Stringy Bark, Red and Blue Gum, Green Hart, Mora and Locust Woods, and Woods formerly admitted at the same duty as Teak .	load	free		
..... Treennails of Stringy Bark, Red and Blue Gum, and Locust Woods and all Treennails of and from British Possessions, load		free		
— for furniture. See " <i>Furniture Woods.</i> "				
— Shovel Hilt	value	free		
— Planed, or otherwise dressed or prepared for use, ⁽¹⁾ and not particularly enumerated or otherwise charged with duty, cubic foot		0	0	2
..... and further for every 100l. value		10	0	0
..... of and from British Possessions, for every 100l. value		5	0	0*
WOOL, viz., Alpaca and Llama tribe .	lb.	free		
— Beaver	lb.	free		
— cut and combed	lb.	free		
— Coney	lb.	free		
— Cotton Wool and Waste of Cotton Wool	cwt.	free		
— Goats' Wool or Hair	lb.	free		
— Hares'	lb.	free		
— Sheep and Lambs'	lb.	free		
WOOLLENS, viz., Manufactures of Wool, (not being Goats' Wool), or of Wool mixed with Cotton, not particularly enumerated, and not otherwise charged with duty, value		free		

* Five per cent. additional duty to be charged.

⁽¹⁾ Fibre of the Pine Tree, called Pine Wool, to be admitted free of duty. B. O. 28rd Feb., 1854. No. 297.

Broom handles to be charged with duty as "Wood dressed."—B. O. Oct. 1854, No. 649. (Carey.)

Inlaid Wood-work (Swiss Parqueterie) to be charged with duty as "Goods manufactured."—B. O. 2nd Nov., 1855, No. 752. (C. Day)

Charcoal is to be charged with duty as Goods manufactured.—B. O. 1st Sep. 1855.

		£.	s.	d.
WOOLLENS, continued:				
— Articles or Manufactures of Wool (not being Goats' Wool), or of Wool mixed with Cotton, viz.,				
— Carpets and Rugs square yard		0	0	6
— Shawls, Scarfs and Handkerchiefs plain lb.		0	0	4
— printed lb.		0	0	8
— Gloves dozen pairs		0	0	3
— Wholly or in part made up, not otherwise charged with duty ⁽¹⁾ for every 100l. value		5	0	0
YARN, viz., Cable Yarn lb.				free
— Camel or Mohair lb.				free
— Linen, raw cwt.				free
— of Silk and Worsted, spun together and not dyed lb.				free
— Woollen or Worsted, viz.:—				
— commonly called Berlin Wool or Zephyr Yarn, and Woollen and Worsted Yarn of two or more threads:—				
— scoured, bleached, or coloured lb.		0	0	6
— not scoured, bleached, or coloured lb.		0	0	3
— raw, for weaving, not dyed or only partially dyed. lb.				free
YEAST, dried cwt.				free
ZAFFRE cwt.				free
ZEBRA WOOD ton				free
Goods, being either in part or wholly manufactured, and not being enumerated or described, or otherwise charged with duty, and not prohibited to be imported into or used in Great Britain or Ireland				
	for every 100l. value	10	0	0
— not being either in part or wholly manufactured, nor enumerated or described, nor otherwise charged with duty, and not prohibited to be imported into or used in Great Britain or Ireland value				free

* Five per cent. additional duty to be charged.

(1) Woollen Fringes, of which the warp is silk, are admitted as "Goods manufactured."—B. O. 27th May, 1866, No. 118.

FORMS OF ENTRIES, &c.,

AS REQUIRED BY THE CUSTOMS CONSOLIDATION ACT.

(No.1.)

SHIP'S REPORT.

Port of

Ship's Name	Tonnage.	British or Foreign; if British, Port of Registry; if Foreign, Country to which she belongs.	Number of Crew		Name of Master, and whether a British or Fo- reign Subject.	Port or Place from whence arrived.
			British Seamen	Foreign Seamen		

CARGO.

1.	2.	3.	4.	5.	6.	7.
Name or Names of Places where laden in order of Time.	Marks.	Nos.	Packages and De- scriptions of Goods, Particulars of Goods stowed loose, and General Denomina- tion of Contents of each Package of To- bacco, Cigars or Snuff intended to be im- ported at this Port.	Particulars of Packages and Goods (if any) for any other Port in the United Kingdom.	Goods (if any) to be transhipped, or to re- main on board for Exportation	Name of Consignee.

STORES.

Surplus Stores remaining on board, viz. {

Number of alien passengers (if any)

Pilots' names

At what station ship lying

Agent's name and address

I declare that the above is a just report of my ship and of her lading, and that the particulars therein inserted are true to the best of my knowledge, and that I have not broken bulk or delivered any goods out of my said ship since her departure from the last foreign place of loading.

(Signed) _____

day of

Master.

Signed and declared this

In the presence of

(Countersigned) _____

Collector or Controller.

(No. 2.)

ENTRY.

Port of

Whether prime or post, and if post, date of prime entry

Importer's name

Wharf, Dock or Station.	Ship's Name.	Whether British or Foreign Ship; if Foreign, the Country.	Master's Name.	Port or Place from whence imported.

Marks.	Numbers.	Number of Packages, Quantities and Descriptions of Goods as charged in Table of Duties.	If charged at value, value to be stated in Words at length.

£ s. d.

Total Amount of duty payable on this Entry.....

Dated this day of 18 .

(Signed) _____
Importer or Agent.

I, of do hereby declare that I am
of the goods contained in this Bill of Entry, and that I enter the same goods,
therein stated as goods charged at value, at the sum of (1)

Witness my hand the day of 18 .

(Signed) _____
Importer or Agent.

(1) This declaration to be omitted when there are not any goods entered at value.

(No. 3.)

BILL OF SIGHT.Port of
Importer

Wharf, Dock or Station.	Ship's Name.	Whether British or Foreign ; if Foreign, the Country.	Master's Name.	Port or Place from whence im- ported.	Name of Importer or of his Agent.

Marks.	Numbers.	Number of Packages, with the best Description of the Goods the Importer is able to give.

I, Importer of the goods above-mentioned, do hereby declare that I have not received sufficient Invoice, Bill of Lading, or other advice from whence the quality, quantity, or value of the goods above-mentioned can be ascertained.

Dated this day of 18 .

(Signed) _____

Importer, or his agent.

(Signed) _____

Collector or Comptroller.

(No. 4.)

ENTRY OUTWARDS OF SHIP.

Port of

Ship's Name.		Tonnage	Master's Name.	Port of Destination.
If British, Name of Port of her Registry.	If Foreign, Name of Country to which she belongs.			

Lying at

(Signed) _____

Date of Entry

Master or agent.

If ship shall have commenced
her lading at any other Port }
(Name of such Port).

(No. 7.)

SHIP'S CONTENT.

Port of

Ship's Name	Tonnage and No. of Guns.		If British, Port of Registry ; if Foreign, the Country.	No. of Crew.	Name of Master.	Number of Passengers or Troops.
	Tons.	Guns.				
Warehoused Goods.			Drawback and Restricted Goods.		British Goods and Foreign Goods free of Duty, and Foreign Goods not for Drawback.	

Cleared

Examined

Dated

(Signed)

Searcher.

I do declare, that the above Content is a true account of all goods shipped
on board the above-named ship, and correct in all other particulars.

(Signed)

Master.

Signed and declared, this

day of

before me

(Signed)

Collector or Comptroller.

(No. 8.)

SHIP'S TRANSIRE.

Port of

Ship's Name.	Tonnage.	Port of Registry	Master's Name.	Whither Bound.

Foreign Goods, distinguishing Warehoused Goods removed under Bond.	Quantities of Corn, Grain, Meal, Flour or Malt.	Goods liable to Duty of Excise or entitled to Drawback thereof	Here state "Sundry other Goods," or "No other Goods," as the Case may be.

(Signed) _____

Master.

Cleared the

day of

18 .

(Signed) _____

Collector or Comptroller.

DECLARATIONS.

A LIST OF ALL FORMS OF DECLARATION IN USE AT THE CUSTOM HOUSE.⁽¹⁾

(1.)

Entry of Goods Inwards at Value.

I, A. B. of [*place of abode*], do hereby declare that I am the importer [*or, authorized by the importer*] of the goods contained in this entry, and that I enter the same [*stating which, if a part only*] at the sum of

Signed and declared before me,⁽²⁾
this day of

A. B.

(2.)

Entry of Goods Outwards at Value.

I, A. B. of [*place of abode*] do hereby declare that I am the exporter of the goods mentioned in this entry [*or, that I am duly authorized by him*], and that I do enter the same at the value of

A. B.

(3.)

Goods damaged on the Voyage.

Master's Declaration.

I, A. B. do hereby declare that the above-mentioned is damaged and lessened in its value by means of some unavoidable accident which happened to the same during the voyage, and after such was shipped and laden in foreign parts on board the above ship, myself being the master thereof, and importing the same, and before such was unshipped or discharged from the vessel.

A. B.

⁽¹⁾If any declaration required to be made by any act relating to the Customs, be untrue in any particular, or if any person required to answer questions put to him by the officers touching certain matters, shall not truly answer them, or shall falsify any document, he shall forfeit over and above any other penalty to which he may become subject, the sum of 100*l.*—16 and 17 Vict. cap. 107, s. 198.

⁽²⁾ This is to be stated at the foot of each declaration.

Importer's Declaration.

I, E. F. do hereby declare that the within-mentioned
when shipped at was sound and in
good condition, to the best of my knowledge and belief.

E. F.

Merchants' Declaration.

We, A. B. and C. D. do severally declare that we have
viewed and examined the within-mentioned, im-
ported by E. F. in the ship from and being
experienced in the nature and value of the said goods, do
hereby certify and declare that they have received damage
by salt water or otherwise, and according to our judgment
are lessened in their true value [*here state the proportion of
damage*], and that we are no ways interested in the said
goods.

A. B.
C. D.

(4.)

*Goods Entered by Bill of Store.**Agent's Declaration.*

I, A. B. do hereby declare that I shipped the goods above-
mentioned for and on account of C. D. the proprietor
thereof.

A. B.

Consignee's Declaration.

I, A. B. do hereby declare that the goods above-mentioned
are consigned to me for and on account of C. D.

A. B.

Proprietor's Declaration.

I, C. D. importer of the goods above-mentioned, do hereby
declare that they are of British manufacture, and the same
as are expressed in the foregoing certificate: that I was the
proprietor thereof at the time of exportation and of the
importation, and that they have not been sold or disposed of
to any other person.

C. D.

(5.)

Ship-Master's, on Delivery of British Plantation Certificate.

I, A. B. do hereby declare that the certificate was received
by me at where the goods were taken on board,
and that the goods imported in my vessel are the same as are
mentioned therein.

A. B.

Consignee's Declaration on Certificate of Produce in lieu of the Master, when allowed by the Board of Customs.

I, A. B. [or for self and partners, importers] of the goods within-mentioned, do hereby declare that this certificate was transmitted to us from _____ where the said goods were taken on board, and that the goods consigned to us, and imported in the _____ are the same as are mentioned therein.

A. B.

(6.)

On Re-Importation of British and Foreign Books.

Form for English Books.

I, A. B. do hereby declare that the English books herein referred to were taken by me from this country on a former occasion, and that no drawback was received thereon, and that they were and still are my property.

A. B.

Form for Foreign Books, Maps, &c.

I, A. B. do hereby declare that the foreign books [or maps or musical instruments, as the case may be] within-mentioned are the identical books which were taken by me from this country; and that they were purchased in a fair way of trade, and the duties paid upon the same on their original importation; and that they are now brought back for my private use, and not for sale.

A. B.

(7.)

On Importation of Clocks or Watches for private use.

I, A. B. do hereby declare that at the time I purchased the within-mentioned clock or watch, I was entirely ignorant of the law requiring the maker's name to be on it, and that the same is imported for my own private use, and not by way of merchandize.

A. B.

(8.)

Goods Imported for private use.

I, A. B. do hereby declare that the _____ above-mentioned is imported for my private use, and not by way of merchandize.

A. B.

(9.)

Goods manufactured abroad and imported, bearing the name of a British firm.

I, J. C., Manager of the firm of _____, do hereby declare that the ⁽¹⁾ _____ bearing their name and address as above-mentioned, is (or are) the manufacture of the said firm, and is (or are) consigned to and entered for their account.

J. C.

(10.)

Pictures, &c., the Works of British Artists.

I, A. B. do hereby declare that the pictures (drawings, sketches, sculpture, &c., as the case may be) above mentioned were wholly executed by me, for my own amusement and not for profit, and are not brought over to this country for sale.

A. B.

(11.)

For Samples and Patterns.

I, A. B. do hereby declare that the _____ above mentioned is imported for the purpose of samples only.

A. B.

(12.)

For old British Plate re-imported.

I, A. B. do hereby declare that I took the old British plate above mentioned from this country for my own private use abroad, that it still remains my property, and has not been sold or disposed of to any other person, and that no drawback was received thereon.

A. B.

(13.)

*For Vessels clearing Outwards in Ballast.
British Ship.*

A. B. master of the ship _____ doth hereby declare that he is bound out from the port of _____ to _____ in ballast; that he hath not on board, nor will take on board his said ship, any goods, wares, or merchandize whatever, except such stores and provisions as are necessary for the use of the said ship and the people on board thereof, during the said voyage.

A. B.

(1) Specify the Goods.

I, A. B. master of the ship do hereby certify
that all the requirements of the Act 9 & 10 Vict., c. 100,
have been duly complied with.

Tons.

A. B.

Men.

Broker.

Bond taken.

Foreign Ship.

A. B. master of the ship doth hereby declare
that he is bound out from the port of to
in ballast: that he hath not on board, nor will take on board
his said ship, any goods, wares, or merchandize whatever,
except such stores and provisions as are necessary for the use
of the said ship and the people on board thereof, during the
said voyage.

Tons.

A. B.

Men.

Broker.

(14.)

For Proprietor of Returned Goods.

I. W. R. importer of the goods above mentioned, do
hereby declare that they are⁽¹⁾ the same as are mentioned in
the foregoing certificate; and that I was the proprietor
thereof at the time of exportation and of importation, and
that the same have not been sold or disposed of to any other
person.

W. R.

(15.)

*For Importer of British Returned Goods not exceeding the
value of £50, and on which no Drawback has been received.*

I, E. B. importer of the goods above mentioned, do hereby
declare that I was the proprietor thereof at the time of ex-
portation and of importation; that the same has not been
sold or disposed of to any other person; that the value
thereof does not exceed £50, and that they were exported
from the United Kingdom within ten years previous to the
arrival of the importing vessel.

E. B.

(1) Insert of "British Manufacture," if that should be the case.

REGULATIONS

AS TO

PASSENGERS' BAGGAGE (1).

Notice to Passengers. Silk, lace, and other Foreign goods subject to duty, when packed within articles of apparel, or otherwise concealed, are, as well as the articles in which they may be placed, liable to forfeiture; and passengers who have brought in their baggage any Foreign goods so packed, are therefore apprised that the forfeiture in all such cases will be strictly enforced, unless the attention of the examining officer be called thereto, and the goods duly declared previously to the opening of the package.—B.M. 22nd May, 1857.

Passengers arriving direct from Paris by the tidal express trains, *vid* Folkstone, or from Brussels and Cologne, *vid* Dover, from Calais, by the morning boat, may have their baggage examined at the London Bridge Terminus of the South Eastern Railway.—B.M. 30th July, 1856, and 11th July, 1857.

Passengers arriving by steam-vessels may have all packages comprising luggage (except such as may contain articles chargeable with duty) examined on board, during the passage up the river Thames; those excepted will be passed through the baggage warehouse at the wharves as heretofore.

Baggage by Continental steam vessels, if the packages contain no article liable to duty, may be examined during the passage between Gravesend and London, provided the proprietor be present and see the packages re-closed.—B.M. 3rd August, 1853.

Attendance is given at the different baggage warehouses in London, as follows:—

Fresh Wharf, The Custom House, St. Katherine's Wharf, Blackwall,	}	From the 1st March till the 31st October, from 8 o'clock, A.M., until 7 o'clock P.M.; and from 1st November till 28th February, from 9 o'clock, A.M. until 5 o'clock, P.M.
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(1) The examining officers are to exercise a liberal discretion in the examination of passengers' baggage, but should doubts arise upon any articles brought, they are directed to put them aside until visited by the Landing Surveyor, who will see that such discretionary powers are not abused, or carried to extremes.—B. O. 8th Oct., 1850, No. 102.

At the outports where post-office packets are stationed, or passage vessels employed, from 8 o'clock, A.M., until 8 o'clock, P.M., throughout the year, in case the arrival of any vessel with passengers shall render such attendance necessary. On the arrival of ambassadors, foreign ministers, officers charged with public dispatches, Queen's messengers, and other persons in the employ of Government, the proper officers are to give immediate attendance at all times, and, when necessary, upon the departure of any vessel with passengers.

After all the baggage shall have been landed, those passengers having only *single packages* will be entitled to have them first examined; the remaining passengers will be called into the examination-room in rotation, according to the list furnished by the captain; therefore, passengers should see that their names are properly inserted therein.

All wearing apparel, and articles not subject to duty, after being examined, will be immediately delivered, provided the apparel has been worn, and not made up for the purpose of being introduced into this country without payment of the proper duties. When passengers have no articles liable to duty, it will not be necessary for them to incur the expense of employing an agent to clear their baggage.

Dutiable articles (not being merchandise) will be delivered to passengers immediately after examination, on the amount of duties due thereon being deposited with such accredited person as may be authorised to receive the same, and also a small sum for passing the entry. Passengers may, however, pass their own entries, or employ their own agent, but this course will be attended with delay, as no credit can be given.

All merchandise brought with baggage is liable to seizure; such goods must be regularly reported and entered, and the regulations of the law, in all respects, strictly complied with. If any passenger shall, upon being questioned by the proper officer of Customs, deny that he or she has any goods liable to duty in his or her possession, and such goods be subsequently discovered, they will be liable to seizure, and the passenger to a penalty of treble the value thereof.

Books, Plate, or other articles upon which drawback might have been received, will be delivered, on the declaration of the passenger that no drawback was received thereon. When articles (not being merchandise) are liable to duty, and the proprietors do not wish to clear the same, they may be either abandoned or left in the Queen's warehouse for 6 months, in order to give the proprietors an opportunity of taking them back without payment of duty.

Letters found in the baggage of passengers to be sent to the Post-office; letters of credit and personal introduction to be returned to the passenger.—B.O. 19th July, 1838.

Foreign Newspapers brought in the baggage of passengers, if bound, are to be charged with duty as goods manufactured; but if unbound, they are free of duty.—G.O. 29th April, 1829.

Fowling-pieces, the property of parties returning home from abroad, may be delivered *duty free*, upon declaration that they are of British manufacture, &c.—B.O. 22nd July, 1835.

A Pair of Pistols, a Single Rifle, or a Single Fowling-piece, brought by a passenger with his baggage, may be delivered *duty free*, upon declaration that the same is for private use.—G.O. No. 41, 1846.

Old British Plate brought to this country by persons who had taken it with them abroad may be delivered *duty free*, on the usual declaration⁽¹⁾ being made and the landing officers being satisfied of the facts.—G.O. No. 110, 1844.

Articles of trifling value, in the Baggage of Passengers from the British Possessions, unaccompanied by certificates of clearance, where the high duty may not exceed 10s., and the officers are satisfied that the goods are imported from a British Possession, and are intended for private use, may be delivered at the low duty.—B.M. 7th Aug., 1844. And, for this purpose, the articles belonging to each party are to be separately estimated.—B.O. 15th Oct., 1850.

The duty is not to be charged on any quantity less than a pint of ordinary drinkable spirits of whatever strength; or half-a-pint of *Eau-de-Cologne*, or other cordial water, or any medicated or perfumed spirits or liquors, imported for private use.—G.O. 25th Oct., 1820.

Cigars or Manufactured Tobacco under the weight of half-a-pound in the baggage of passengers, not frequent visitors, may be delivered *duty free*. On half-a-pound and upwards, the duty upon the whole weight is to be charged.—G.O. No. 51, 1850. Passengers from the Continent or other short voyages, may enter any quantity of *Cigars under 3 lbs. weight*. From the East or West Indies, or other distant voyages, any quantity *not exceeding 7 lbs. weight*.—G.O. 14th Jan., 1837. Passengers may enter for home use, as surplus stores, any quantity of *unmanufactured Tobacco not exceeding 9 lbs. in weight*, without special application to the Board.—G.O. No. 34, 1846.

Cigars, unaccompanied any portion of the voyage by the proprietor. A fine is to be levied upon the whole quantity in the usual manner. But when accompanied from India to Malta, and thence forwarded by another vessel, the circumstances of each case are to be fully reported to the Board for their decision.—G.O. No. 58, 1852.

Books, and Musical Instruments, the property of indivi-

(1) See Declaration No. 12, p. 60.

duals, not to be charged more than once, provided the proprietor shall, on each re-importation, make declaration⁽¹⁾ that the duties were paid thereon on their original importation, or that he purchased them in this country, in a fair way of trade: that such are the same he exported from hence, and are now brought back for his private use, and not for sale in this country.—T.O. 3rd Oct., 1818, and B. M. 28th Jan., 1833.

Drawings, and Sketches, brought from the Continent and accompanied by the proprietor, are to be admitted free of duty, upon a declaration⁽²⁾ of the proprietor that the same were wholly executed by him for his amusement, and are not intended for sale in this country.—T.O. 5th Aug., 1817.

Packages of baggage landed by "Sufferance," and Returned Goods landed by "Bill of Store," at the legal quays, are to be forwarded to the Queen's warehouse for security of the duties, when not cleared from the examining floor of the station at which they may have been landed, within six working days.—B.M. 6th Aug., 1850.

Baggage unaccompanied, when examined by a sight entry, may be delivered upon a proper indorsement being made and certified by the examining officer.

Small quantities of Silk and other goods brought by passengers from the Continent with their baggage, and intended to be removed to Liverpool, where the parties may embark for America, may be sent to that port, under seal of office, provided the duty on such goods does not exceed 5*l.* in each case, and that bond be given for the due delivery thereof to the Customs, it being understood that the indulgence is to be confined to baggage, and not applicable to assorted cases of French millinery.—B.M. 15th March, 1848.

Any *Licensed Agent* charging parties for Customs' duties, or other disbursements, more than he has actually paid, the Board will take measures for withdrawing his license, and for putting his bond in suit.—B.O. 24th Dec., 1847.

Brokers or Agents are required to produce authority previous to taking out a baggage sufferance.—B.O. 17th March, 1813.

If any *officer, clerk, or other person* acting in any office or employment in H. M. Customs shall accept *any fee, perquisite, or reward, pecuniary or otherwise*, from any person (not being a person appointed to some office in the Customs), on account of anything done or omitted to be done by him in any way relating to his said office, he shall on proof thereof be dismissed.—16 and 17 Vict. cap. 107, s. 3.

(1) See Declaration, No. 6, p. 59.

(2) See Declaration, No. 10, p. 60.

CUSTOMS CONSOLIDATION ACT.

(16 and 17 Vict., cap. 107, and 18 & 19 Vict., cap. 96.)

IMPORTATION AND WAREHOUSING.

AS TO THE IMPORTATION, ENTRY, EXAMINATION, LANDING, AND
WAREHOUSING OF GOODS.

Goods imported may be Warehoused with specified exceptions.—It shall be lawful to import into the United Kingdom any goods not prohibited ⁽¹⁾, and to warehouse such as are subject to duties of Customs in duly approved warehouses, without payment of duty on their first entry; but the duties on the following goods, and on such other goods as the Commissioners of the Treasury may, from time to time direct, shall be paid on the first importation thereof; viz., corn, grain, meal and flour, and wood goods from British Possessions.—16 & 17 Vict., cap. 107, s. 41.

Time of importation of Goods and arrival of Ships defined.—If it be necessary to determine the precise time at which an importation shall be deemed to have had effect, such time shall be the time at which the importing ship had actually come within the limits of the port of discharge, and if any question arise in respect of any charge or allowance, upon such ship, exclusive of cargo, the time of arrival shall be deemed to be the time at which the report of such ship shall have been or ought to have been made.—S. 42.

Vessels inwards. Ship to come quickly to place of unloading, and to bring to, at the stations for boarding Officers. Accommodation of Officers on Board.—If any ship coming into the United Kingdom or into the Channel Islands shall not come as quickly up to the proper place of mooring or unloading, as the nature of the port will admit, without touching at any other place, and in proceeding to such proper place shall not bring to at the appointed stations; or if after arrival, such ship shall be removed without the knowledge of the

(1) A "List of Prohibitions and Restrictions" will be found at pp. 1—8.

proper officer of Customs; or if the master shall neglect or refuse to provide the officer stationed on board sufficient room under the deck in some part of the fore-castle or steerage for his bed or hammock, he shall forfeit 20*l.*—S. 47.

*Officers to board Ships, and have free access to all parts may seal or secure Goods and open Locks. If Seals be broken, or Goods conveyed away, Master to forfeit 20*l.*—*The proper officers of Customs may board any ship and freely stay on board, until all the goods be delivered, and have free access to every part of the ship with power to fasten hatchways or entrances to the holds, and to mark any goods before landing, and to lock up, or otherwise secure any goods on board, and if any place, box, or chest be locked and the keys withheld, such officers, if they be of a degree superior to that of tidewaiter, may open the same, in the best manner in their power, and if any goods be found concealed, they shall be forfeited; and if the officers shall place any lock, &c., upon any goods, and such be wilfully opened, altered, or broken before due delivery thereof; or if any such goods be secretly conveyed away, or if the hatchways or entrances to the hold, after having been fastened down by the officer, be opened, the master shall forfeit 100*l.*; and if the officer of Customs shall place any lock, &c., upon any stores on board, and the same be wilfully opened, altered, or broken, or any such stores be secretly conveyed away, either while the ship remains in the port of arrival, or before she shall have arrived at any other port in the United Kingdom to which she may be then about to proceed, the master shall forfeit 20*l.*—S. 48.

Time and place of Landing. Goods unshipped contrary to regulations forfeited.—No goods, except diamonds, bullion, lobsters, and fresh fish of British taking and imported in British ships, which may be landed without report or entry, shall be unshipped, or be landed, on Sundays or holidays, nor on any other days except between 8 o'clock in the morning and 4 o'clock in the afternoon, from the 1st of March until the 1st of November; and between 9 o'clock in the morning and 4 o'clock in the afternoon, from the 1st of November until the 1st of March, or during such other hours as may be appointed by the Commissioners⁽¹⁾; nor shall any goods be unshipped or landed unless in the presence, or with the authority of the Customs, nor shall they be landed, except at some duly appointed place, nor shall any goods, after having been transhipped, be removed into any other craft, without permission, under the penalty of forfeiture; and if any goods

(1) For modifications of this enactment, see regulations under "Goods" and "Vessels" in *Miscellaneous Orders*.

be unshipped for the purpose of being landed after due entry, they shall be forthwith removed to the place at which the same are intended to be landed, or in default shall be forfeited, together with the barge or other vessel employed.—S. 49.

AS TO THE REPORT OF THE CARGO OF MERCHANT SHIPS, AND OF SHIPS IN COMMISSION BRINGING MERCHANDIZE FROM PARTS BEYOND THE SEAS.

Master to report within 24 hours after arrival.—The master of every ship, whether laden or in ballast, shall within 24 hours after arrival from parts beyond the seas, and before bulk be broken, make due report of such ship in the form following, (1) or to the same effect; and if the cargo of such ship shall have been laden at several places, shall state the names of those places in column 1, in the order of time in which the same were laden, opposite to the particulars of the goods so laden; and failing so to do, or if any of the particulars contained in such report be false, the master shall forfeit 100*l*. (2)—S. 50 & 51.

Commissioned ships having goods on board, to deliver an account thereof.—The captain, master, purser, or other person having charge of any ship in commission from Her Majesty or any foreign state, having on board goods laden in parts beyond the seas, on arrival at any port in the United Kingdom, and before any part of such goods be taken out of such ship, or when called upon so to do by any officer of Customs, shall deliver an account in writing under his hand, to the best of his knowledge, of the quality and quantity of every package of such goods, of the marks and numbers thereon, and of the names of the respective shippers and consignees, and shall make a declaration at the foot of such account declaring to the truth thereof, and shall also truly answer such questions concerning such goods as shall be required of him, and on failure thereof shall forfeit 100*l*. All such ships shall be liable to the like searches as merchant ships are liable to, and the officers of Customs may freely enter and go on board them and bring thence into the Queen's Warehouse any goods

(1) See *form of Report*, p. 50. The master, before report, must make declaration of the delivery of all letters at the post-office, under 3 & 4 Will. IV., cap. 86. The master must state, also, whether he has fallen in with or picked up wreck of any kind in the voyage.—G.O. No. 65, 1857.

(2) Goods not duly reported may be detained until they are reported and the cause of the omission satisfactorily explained to the Commissioners, who may thereupon restore the same on such terms as they may deem proper, and such goods may in the mean time, should the Commissioners deem necessary, be removed to the Queen's Warehouse. 18 & 19 Vict. cap. 96, sec. 3.

See further regulations under "Reports," in "Miscellaneous Orders."

found on board, subject to such regulations as shall from time to time be issued by the Treasury.—S. 52.

The master to deliver Bills of Lading.—*Bulk not to be broken or stowage altered.*—The master of every ship arriving from parts beyond the seas, at the time of making report, if required, shall deliver to the Collector or Comptroller the Bill of Lading, or a copy thereof, for every part of the cargo laden on board, and shall answer all such questions relating to the ship, cargo, crew and voyage as shall be put to him, and in case of failure or refusal, or, to answer truly, or, to produce such Bill of Lading or copy, or, if the same be false, or, if any Bill of Lading be uttered or produced by any master, and the goods specified shall not have been *bond fide* shipped on board such ship, or, if any such Bill of Lading shall not have been signed by him, or any such copy shall not have been received or made by him previously to his leaving the place where the goods were shipped, or, if after the arrival of any ship within 4 leagues of the coast, bulk be broken, or alteration made in the stowage of the cargo, so as to facilitate the unloading of any part, or, if any part be staved, destroyed or thrown overboard, or, any package be opened, the master shall forfeit 100l.—S. 53.

Packages reported as "Contents unknown," may be opened and examined.—If the contents of any package intended for exportation in the same ship, shall be reported by the master as unknown to him, the officers of Customs may open and examine such package on board, or bring the same to the Queen's Warehouse for that purpose; and if any prohibited goods be found in such package, they shall be forfeited, unless the Commissioners permit their exportation.—S. 54.

AS TO THE ENTRY OF DUTIABLE GOODS FOR HOME CONSUMPTION ON LANDING FROM THE IMPORTING SHIP.

Entry for home consumption from the ship.—A perfect entry shall be made, before unshipment, by the importer or his agent of all goods liable to duty, and intended for home use on the landing thereof, after the following form, ⁽¹⁾ or to the same effect; and the particulars thereof shall agree with those of the report and Certificate of Origin; and whenever the value of any goods is required to be stated in the entry, the importer or his agent shall declare to the same at the foot thereof.—S. 55.

⁽¹⁾ See *Form of Entry*, p. 51. The Commissioners may permit the entries of goods, in such form and manner and on such conditions as they may direct to meet the exigencies of any case to which the general laws and regulations may not be strictly applicable. 18 & 19 Vict. cap. 96, s. 5.

Payment of duties—Warrant for delivery.—Upon payment of the duties due, the Collector shall sign the Entry, which shall be transmitted to the Landing Waiter and be his Warrant for the landing and delivery of such goods.—S. 56.

Goods undervalued detained—Proceeds of sale, how to be applied.—Officers may detain goods which appear to them to be undervalued; in which case, they shall forthwith give notice in writing to the party entering the same, and stating the value thereof, as estimated by them; either delivering such notice personally, or transmitting it by post to the address stated in the Entry, (1) and the Commissioners shall within 7 days (2) after the detention of such goods, determine either to deliver them on the Entry, or retain them for the use of the Crown; in which latter case, they shall cause the value as stated in the Entry together with 5 per cent. additional, and the duty already paid, to be paid to the party entering them, in full satisfaction for such goods; or, on application may permit such person to amend his entry at such value and on such terms as they may direct. And if such goods be retained, they may be disposed of for the benefit of the Crown; and of the profits resulting from such sale, one moiety of the surplus shall be paid to a separate fund at the disposal of the Commissioners to be distributed by them amongst such officers as they may select as most deserving; and the other moiety be carried to account as duties of Customs.—S. 57.

AS TO THE ENTRY OF GOODS INTENDED TO BE WAREHOUSED WITHOUT PAYMENT OF DUTY ON FIRST ENTRY THEREOF.

Goods to be warehoused.—Upon further entry may be delivered for home use or for exportation.—The particulars of entry shall be the same as those given on duty paid entries, so far as the same shall be applicable, with the name and description of the warehouse, and the name of the person in whose name they are to be warehoused. This entry duly signed shall be the Warrant for due warehousing of such goods. If after entry and landing, but before the goods are actually deposited in the warehouse, the importer shall duly enter the same, or any part thereof, for home use or exportation, the same may be so delivered.—S. 58 & 59.

(1) In cases in which articles shall have been undervalued, or entered under a wrong denomination, and the difference of duty shall not exceed 10*l.*, the Collector and Comptroller may permit the entry to be amended, on proof that no fraud had been intended; taking a deposit not exceeding 2*l.*, to abide the Board's decision.—G. O. 21st Nov., 1841.

(2) The question having been submitted to the Solicitor of Customs, whether Sunday should be excepted in reckoning the seven days for taking goods for undervalue; it was decided, that the intervening Sunday must be counted.—B. O. 7th Feb., 1849.

AS TO THE ENTRY OF GOODS FREE OF DUTY.

Free Goods.—The importer of goods not subject to duty, or his agent, shall pass an entry with the same particulars as are required for dutiable goods, so far as the same is applicable; which entry, so far as regards the goods, shall be a transcript of the report; describing them according to the terms upon which they are free of duty, with the value, where value is required; and such Bill, when duly signed by the Collector, shall be transmitted to the proper officer as his Warrant for delivery; and the importer, &c., within 14 days after the entry and landing, shall deliver to the officer of Customs, a full and true account thereof: Provided that at Liverpool, and with the sanction of the Commissioners, at any other port where the docks, &c., shall be under the management of the same corporate body, the owner, master or consignee shall sign and leave with the Collector of Customs, within 14 days of the final discharge of such goods, a full and accurate list, stating the quantities and distinguishing the weight and contents of any chargeable for freight by weight or measurement; with the names of the consignees; or the names of the persons paying such freight; and on failure thereof, such owner, &c. shall forfeit 20*l.*⁽¹⁾—S. 60.

AS TO THE ENTRY OF GOODS LANDED FOR EXAMINATION BY BILL OF SIGHT AND PERFECTING ENTRY THEREOF.

Entry by Bill of Sight, when Goods not known.—Importers or Agents, if unable, for want of full information to make perfect entry of goods, on subscribing a declaration to that effect, may enter by Bill of Sight in the form following,⁽²⁾ or to the same effect, embracing the several particulars indicated therein.—S. 61.

Warrant for Landing. Before delivery perfect Entry to be made.—Such entry, delivered to the Collector or Comptroller and signed by him, shall be the warrant for provisionally landing goods to be examined by the importer in presence of the officers, and the importer shall within 3 days of the landing and before delivery, make perfect entry by endorsing on the Bill of Sight such particulars as are required on making perfect entry of goods, whether for duty, warehousing, or delivery duty-free; affixing the date with his signature and place of abode: and such endorsement when duly signed shall be taken as the perfect entry.—S. 62.

Goods not to be delivered without duty, or deposit.—Goods

⁽¹⁾ For further regulations see "Goods free," in *Miscellaneous Orders*.

⁽²⁾ See *Form of Entry*, p. 52. No deposit is to be required on bills of sight.—G.O. No. 65, 1861.

shall not be delivered until perfect entry has been made and the duties paid, unless the importer, or his agent, shall have deposited with the proper officer of the Customs a sufficient sum of money to cover the duties payable thereon; and if the sum deposited be not sufficient to cover all duties upon goods contained in any single package, no part shall be delivered until perfect entry is made, and the duties paid or deposited for the whole contents of the package.—S. 63.

Perfect Entry to be made in 3 days or Goods taken to the Queen's Warehouse, and sold, in default of such entry, within one month.—If perfect entry of any goods, landed, by Bill of Sight, be not made within 3 days⁽¹⁾ after the landing, such goods shall be taken by the officers of Customs to the Queen's Warehouse; and if the importer shall not, within one month after such landing, make perfect entry and pay the duties on such parts as can be entered for home use, together with the charges of removal and Warehouse Rent;⁽²⁾ such goods shall be sold for the payment of duties and charges, (or, for exportation, if they be such as cannot be entered for home use, or be not worth the duties,) and the overplus, if any, shall be paid to the importer or proprietor, provided that when entry be made as for a full and perfect entry for goods landed by Bill of Sight, or deposited in the Queen's Warehouse, if such entry be not made in the manner required, they shall be deemed landed without entry, and be forfeited.⁽³⁾—S. 64.

AS TO THE ENTRY OF GOODS RE-IMPORTED AS FOREIGN, OR BY BILL OF STORE.

Re-importation of British Goods.—All British goods re-imported shall be taken to be and entered as foreign, unless re-imported within 10 years after the exportation, and it be proved to the satisfaction of the Commissioners of Customs, that the property in such goods has continued and still remains in the person on whose account they were exported, when they may be entered as British goods by Bill of Store⁽⁴⁾, excepting the following, viz.: corn, grain, meal, flour and hops—all goods for which drawback of Excise shall have been received on exportation,—unless by permission of the Commissioners and on repayment of such drawback;—also all goods for which a

(1) This period may, at the discretion of the Commissioners, be extended. 18 & 19 Vict. cap. 96, sec. 4.

(2) For Rent-charges on goods deposited in the Queen's Warehouse, see Index.

(3) The nature of Sight Entries is further treated of and fully exemplified in the "*Waterside Practice*."

(4) Rum, the produce of British Possessions, re-imported into this country, in the identical casks in which it was exported, may be admitted at the colonial duty, provided the usual regulations and conditions be observed.—G.O. No. 53, 1856.

Bill of Store cannot be issued in the manner directed by the said Commissioners, save remnants of British goods, with their permission.—S. 65.

AS TO ENTRIES GENERALLY.

Bill of Entry in duplicate. — Invalid, unless Goods properly described. — Goods concealed forfeited. — Unlicensed Agents or unauthorized persons not to pass entries. — Agent to produce authority, if required. — Officers may take samples. — With each entry two or more duplicates shall be delivered, in which all sums and numbers may be expressed in figures, and the number of duplicates shall be such as the Collector or Comptroller may require.⁽¹⁾ Importers or agents wilfully failing to comply with these regulations, so far as applicable to the goods entered by them, shall forfeit 20*l*. No entry shall be valid unless the goods are properly described therein by the denominations and with the character and circumstances according to which such goods are charged with duty, or may be imported, either for home use or to be warehoused for exportation only. If any goods be found concealed or packed to deceive the officers, in any package landed in pursuance of any entry, such package and its contents shall be forfeited, and if any goods, not duly entered, shall be taken from any ship or warehouse, the same shall be forfeited. At ports where agents for the clearance of ships, goods, or baggage shall be required to be licensed, any person not so licensed, or any duly appointed clerk to a person licensed, acting as such agent or clerk, or whether licensed or not, making entry of goods without authority, shall for every offence forfeit 20*l*.; but no such penalty shall extend to persons acting for Dock Companies, or otherwise authorised to pass entries, or to any importer, or consignee of goods, acting himself in respect thereof, or any clerk or servant employed by him, or by any such persons in copartnership. Officers of Customs may require of persons applying to transact business on account of others, a written authority, and in default of its production, refuse to transact such business. Officers of Customs may take samples⁽²⁾ of goods for examination, for ascertaining the duties payable thereon, or for such other purposes as the Commissioners may deem necessary; and dispose of the same in the manner they may direct.—S. 66 to 73.

The method of taking out a Bill of Store is fully explained in the "Waterside Practice." See also "Bill of Store," in "Miscellaneous Orders."

⁽¹⁾ See note ⁽¹⁾, p. 75.

⁽²⁾ See "Samples," in "Miscellaneous Orders."

AS TO THE TIME WITHIN WHICH GOODS SHALL BE ENTERED AND LANDED, AFTER THE ARRIVAL OF THE IMPORTING SHIP.

Goods not Entered within 14 days may be conveyed to Queen's Warehouse. If duties and charges be not paid within 3 Months, goods may be sold.—If within 14 days⁽¹⁾ after the arrival of the ship (exclusive of Sundays and holidays) the importer shall not make entry of his goods; or having entered, shall not within that time, or such further period as the Commissioners shall direct, land the same; the officers may convey such goods to the Queen's Warehouse; and whenever the cargo of any ship shall have been discharged within 14 days except only a small quantity, the officers may forthwith convey the same to the Queen's Warehouse; and also, at any time after arrival may convey any small packages of goods to remain there during the remainder of such 14 days for due entry; and, if the duties on such goods be not paid within 3 months afterwards, or within such further period as the Commissioners may direct, together with all charges, such goods may be sold, and the produce thereof applied, first, to the payment of freight and charges, next, of duties, and the overplus, if any, shall be paid to the proprietor; but if such goods be of a perishable nature, the Commissioners may forthwith direct sale, and apply the proceeds thereof. Provided that if 48 hours, or any earlier period after the Report, is specified in the bills of lading for the discharge of cargo, the importer, &c., neglect to enter and land the same within such period, the master or owner of such ship may then himself enter and land such goods.—S. 74.

Goods not worth the duty may be destroyed.—All goods not being of a perishable nature deposited in the Queen's warehouse, and not cleared within 3 months, and all goods of a perishable nature so deposited and not cleared forthwith, may, in case the same cannot be sold for a sum sufficient to pay the duties and charges if offered for sale for home use, or the charges if for exportation, be destroyed by direction of the Commissioners.—18 & 19 Vict., cap. 96, s. 8.

Combustibles not to be deposited in the Queen's Warehouse.—No goods of a combustible or inflammable nature shall be deposited in the Queen's warehouse, unless with the sanction of the Commissioners; and if such goods be landed, they may

⁽¹⁾ After the expiration of 14 days, notice is to be sent to the owners and master of the vessel apprising them that they will be held responsible for payment of the officer's expenses; but they are not to be called upon for payment, except in cases where there may have been unnecessary delay in the delivery of cargoes.—G. O. No. 95, 1845 and No. 123, 1846.

be deposited wherever the officers may see fit, and shall then be deemed to be in the Queen's warehouse, and be dealt with after 14 days as goods of a perishable nature actually in the Queen's warehouse, unless duly cleared or warehoused; and such goods shall be chargeable with such expenses for securing and guarding until sold, cleared, or warehoused as the Commissioners shall see fit, and the Customs' officers shall not be liable to make good any damage such goods may sustain when so deposited and dealt with as aforesaid.—18 & 19 Vict., cap. 96, s. 7.

Goods remaining on board importing ship beyond 14 days such ship may be detained.—Whenever any goods shall remain on board ship beyond the period of 14 days after arrival, or beyond any further period the Commissioners may allow, such ship shall be detained by the proper officer until all expenses be paid for guarding such goods beyond the prescribed periods not exceeding 5 shillings per diem; and for removal to the Queen's Warehouse, provided they be removed.⁽¹⁾—16 & 17 Vict., cap. 107, s. 75.

AS TO GOODS UPON WHICH ANY ABATEMENT FOR DAMAGE ON THE VOYAGE, OR BY WRECK MAY BE CLAIMED.

Abatement of duty on Damaged Goods.—Goods Derelict and Admiralty Droits.—How damage assessed—not applicable to certain Goods.—No claim for abatement of duty shall be allowed on account of damage unless such claim shall be made on the first examination of the goods, and in such manner as the Commissioners shall direct⁽²⁾, nor unless it be proved to their satisfaction that damage was sustained after such goods had been shipped, and before the landing thereof;

⁽¹⁾ *The Commissioners of Customs may in particular cases permit special entries.*—The Commissioners of Customs may permit the entries of goods in such form and manner, and on such conditions as they may direct, to meet the exigencies of any case to which the general laws and regulations may not be strictly applicable.—18 & 19 Vict., cap. 96, s. 5.

⁽²⁾ In cases of claim for damage, where the duty on the proportions adjudged shall not exceed 10% the same may be allowed by the Collector and Comptroller, by the usual certificate of damage.

And in cases where an allowance shall have been certified by the landing officers, as proper to be made for increase of quantity in goods imported, from having become mixed with salt water, or extraneous matter, during the voyage, and where the duty on the proposed allowance shall not exceed 10%, the Collector and Comptroller may direct the same to be deducted from the landing account.—G. O. 20th Nov., 1841.

When damaged goods are duty paid, the allowance is to be returned by certificate; but if warehoused, by a deduction on the warrant for home consumption.—G. O. 25th May, 1827.

and all goods, derelict, jetsam, flotsam, and wreck⁽¹⁾ brought, or coming, into the United Kingdom; and all droits of Admiralty sold therein, shall be subject to the same duties as goods of the like kind on importation; unless it be shown that such goods are the growth, produce, or manufacture of any place entitling them to admission at less than the foreign duty, or duty free; or that the same, if liable to duty, are entitled to abatement in respect of damage; and the damage sustained shall be assessed by the officers of Customs if competent thereto; but if not, or if doubt be entertained by the Commissioners or the Collector and Comptroller of the port of importation, they may call upon two indifferent merchants to examine and certify to what extent the goods are lessened in value by such damage; whereupon the officers⁽²⁾ may make abatement not exceeding three-fourths of the duty chargeable thereon; but no allowance shall be made on coculus indicus, nux vomica, rice, guinea grains, lemons, spirits, corn, grain, meal and flour, opium, sugar, cocoa, oranges, tea, coffee, pepper, tobacco, currants, raisins, wine and figs.—S. 76.

AS TO THE PRODUCTION OF CERTIFICATES OF ORIGIN.

Goods from British Possessions abroad, the Master to deliver Certificates of Clearance and Produce.—No goods shall be entered, as of or from a British Possession abroad, if benefit attach to the distinction, except territories subject to the government of the Presidencies of Bengal, Madras, and Bombay respectively, unless the master of the importing ship shall deliver to the Collector and Comptroller, a certificate of the due clearance of such ship from thence, containing an account of such goods. Certificates for spirits from British Possessions in America, and the Island of Mauritius, must be produced by the master of the importing ship, testifying that proof had been made that such goods were the produce of some British Possession,⁽³⁾ stating the name of the place, the quantity and quality of the goods, the number and denomi-

(1) Derelict is anything forsaken or left, or wilfully cast away.

Jetsam is where a ship is wrecked and the goods are cast into the sea, and there sink and remain under water.

Flotsam is where a ship is sunk or cast away, and the goods found floating upon the sea.

Wreck signifies such goods as after shipwreck are cast upon the land by the sea, and left there with some county; for they are not wrecks so long as they remain at sea in the jurisdiction of the Admiralty.

(2) The regulations to be observed in respect to all articles found wreck or derelict in the United Kingdom will be found in the "Merchant Shipping Act." See Index.

(3) If the Certificate of produce be wanting, by application to the Board of Customs, the goods may be admitted at the low duty, on bond being given for its production hereafter.—See Declaration, No. 5, p. 58.

nation of the packages, the name of the ship in which they are laden, and of the master thereof.—S. 77 to 81.

Goods from the Channel Islands.⁽¹⁾—Any goods the growth of the Channel Islands; and any goods manufactured therein, from materials the growth thereof, or from materials not subject to duty in the United Kingdom, or from materials upon which the duty had been paid in the United Kingdom, and upon which no drawback has subsequently been granted, may be imported without payment of duty: and such goods shall not be deemed to be included in any charge of duties imposed by any act on the importation of goods generally from parts beyond the seas, but shall be charged with any proportion of such duties as shall fairly countervail any duties of Excise payable on like goods the produce or manufacture of the part of the United Kingdom into which they may be imported, or payable upon any of the materials from which such goods are manufactured, and all goods manufactured in the said islands, from any other than the said materials, shall be taken to be foreign. Before any goods shall be entered as the produce of the said islands, if any benefit attach thereto, the master of the importing ship shall deliver to the Collector or Comptroller, a certificate that proof had been made that such goods were the produce thereof, stating the quantity and quality of the goods and the number and denomination of the packages containing them.—S. 82 & 83.

Certificate for Wine from British Possession.—Before wine shall be entered as being the produce of any British Possession abroad, the master of the importing ship shall deliver to the Collector or Comptroller a certificate, testifying that proof had been duly made that such wine is the produce of such possession, stating the quantity and sort of such wine, and the number and denomination of the packages.—S. 84.

AS TO THE UNSHIPPIING, LANDING, EXAMINATION, WAREHOUSING, AND CUSTODY OF GOODS.

Unshipping, weighing, &c. of Goods, and piling of Timber, to be done at the expense of the importer.—The unshipping, carrying, and landing of all Goods, and bringing them to the proper place for examination, and weighing, putting them into the scales, opening, unpacking and marking, and removing to and placing them in the proper place of deposit until duly delivered, shall be performed by or at the expense of the

⁽¹⁾ The duties chargeable on plain British Spirits, the produce of the Channel Islands will be found at p. 182.

importer; and the importer or person entering any wood to be charged with duty by measurement shall pile or otherwise place the same in such manner as the Commissioners of Customs may deem necessary; and in all cases when the same is measured in bulk, the measurement shall be taken to the full extent of the pile, and no allowance be made by the officers on account of interstices; but battens, boards, deals, and planks, exceeding 21 feet in length may be measured by the piece, and the account taken separately.—S. 85.

Goods removed without examination forfeited.—If goods shall be removed previous to the examination thereof by the proper officer of Customs, unless under the care or authority of such officer, or if goods entered to be warehoused or re-warehoused, shall be carried into the warehouse, unless with the authority or under the care of such officer, the same shall be forfeited.—S. 86.

Landing Waiter to take account, and the contents of Packages for Warehouse to be marked thereon.—Upon the entry and landing of goods to be warehoused, or within such period as the Commissioners shall direct,⁽¹⁾ the officer of Customs shall take a particular account thereof; and shall cause the contents to be marked on each package, and enter in a book prepared for that purpose, containing the name of the import ship, and of the person in whose name they are entered, the marks, numbers, and contents of each such package, the description of the goods, and the warehouse in which they shall be deposited; and when so deposited, he shall certify that the entry and warehousing is complete, and such goods shall from that time be considered goods warehoused.—S. 87.

Goods to be entered and duties paid according to Landing Account.—The account of goods so taken shall be the account upon which the duties payable shall be ascertained, when they shall come to be delivered, and the same shall be entered, and the full duties be paid according to the quantity taken in such account, without any abatement for deficiency, except as herein-after provided.⁽²⁾—S. 88.

Warehoused goods to be deposited in original Packages, and goods altered or removed without sanction of Officers forfeited.—All goods warehoused shall be deposited in the packages in which they were imported, except such goods as are permitted

⁽¹⁾ As Tobacco cannot be sampled in warm weather without injury to the article, the weighing thereof in certain cases may be deferred.—B.M. 24th Sept., 1846.

⁽²⁾ See s. 110 & 112, p. 83-84.

to be skipped⁽¹⁾ on the quay, or bulked, sorted, lotted or packed in the warehouse after landing; in which case they shall be deposited in the packages in which they shall be when the account is taken by the officer; and if not so deposited, or if any alteration shall afterwards be made in them, or in the packing in the warehouse, or if they be removed without the presence or sanction of the officers, except for delivery under the proper warrant, they shall be forfeited.—S. 89.

Commissioners may allow Goods to be bulked, sorted, packed, &c.—The Commissioners of Customs may direct what goods may be skipped on the quay, bulked, sorted, &c., and determine in respect of what goods the account may be taken in warehouse, and within what time after the landing, and on such conditions as they may deem necessary.—S. 90.

Warehouse-keeper neglecting to stow Goods properly or to produce Goods when required, to forfeit 5l.—Any occupier of a warehouse neglecting to stow the goods so that easy access may be had to every package and parcel, shall for every such neglect forfeit 5l.; or not producing to any officer of Customs on his request any goods in such warehouse which shall not have been duly cleared and delivered therefrom, shall for every neglect forfeit the sum of 5l. in respect of every package not so produced, besides the duties due thereon.—S. 91 & 92.

Goods not duly warehoused fraudulently concealed or removed forfeited.—If any goods entered to be warehoused be not duly warehoused, or being duly warehoused shall be fraudulently concealed in or removed from the warehouse, or abstracted from any package, or transferred from one package to another or otherwise, for the purpose of illegal removal or concealment, they shall be forfeited.—S. 93.

Importer or proprietor clandestinely gaining access to Goods to forfeit 100l.—If the importer or proprietor of any goods warehoused, or any person in his employ, shall clandestinely open the warehouse, or, except in the presence of the proper officer of Customs acting in the execution of his duty, gain access to the goods, such importer or proprietor shall for every such offence forfeit 100l.—S. 94.

Goods taken out of Warehouse without entry, duty to be paid by Warehouse-keeper, and persons taking out or destroying goods in Warehouse guilty of a misdemeanor—Importer, &c. defrauded by Officers, to be indemnified.—Goods damaged by fire, &c., importer not entitled to compensation.—If goods be

(1) The temporary transference of goods from one package to another for taring purposes, or, if necessary, for repairing the package. See "*Hamel's Laws of the Customs*," note 3, p. 141.

taken out of warehouse without due entry, the occupier shall pay the proper duties thereon; and every person so taking out goods without payment of duty or who shall aid, or be concerned therein, and every person who shall wilfully destroy or embezzle goods duly warehoused, shall be deemed guilty of a misdemeanor, but if he be an officer of Customs or Inland Revenue not acting in the execution of his duty, and be prosecuted to conviction by the importer, consignee or proprietor, no duty shall be payable, and the damage occasioned shall, with the sanction of the Treasury, be repaid by the Customs, but no compensation shall be made by reason of damage occasioned to goods in the warehouse, by fire or other inevitable accident.—S. 95 & 96.

Goods lost or destroyed in Warehouse, Commissioners may remit duties on.—If any goods warehoused, or entered to be warehoused, or entered to be delivered from the warehouse, shall be lost or destroyed by unavoidable accident, either on shipboard, in landing, in receiving into the warehouse, or in the warehouse, the Commissioners may remit or return the duties due thereon.—S. 97.

AS TO THE REMOVAL OF WAREHOUSED GOODS.

Regulations for removal of Goods from one Warehousing Port to another; or from one Warehouse to another.⁽¹⁾—Goods warehoused at any port in the United Kingdom may be removed by sea or inland carriage to any other port in which the like kind of goods may be warehoused, on importation, to be re-warehoused, and again, as often as may be required, at any other such port, to be there re-warehoused, or, with the permission of the proper officers of Customs, from any warehouse in any port to any other warehouse in the same port, under such regulations as the Commissioners may direct, on delivery to the proper officer of a request note, stating the particulars of the goods to be removed, the name of the port, or of the warehouse if in the same port, to which the same are intended to be removed.—S. 98.

Officers at Port of removal to transmit account to Officers at Port of destination, and remover to give bond either at Port of removal or Port of destination.—General Bond may be given, and how to be discharged.—On delivery of goods for removal, an account, containing the particulars, shall be transmitted by the officers of the port of removal to those of the port of destination, and the person requiring the removal shall enter into bond, with one sufficient surety, in a sum

⁽¹⁾ *Regulations affecting "Goods removed under Bond" will be found in the "Miscellaneous Orders."*

equal at least to the duty chargeable on such goods, for the due arrival and re-warehousing thereof, within such time as the Commissioners may direct; such bond to be taken either at the port of removal or of destination, as shall best suit the convenience of the parties interested; and if such bond shall have been given at the intended port of destination, a certificate thereof shall, at the time of the entering of such goods, be produced to the officer of the port of removal; and such bond shall not be discharged unless the goods shall have been produced and duly re-warehoused at the port of destination within the time allowed,⁽¹⁾ or shall have been satisfactorily accounted for, nor until the duties due upon any deficiency shall have been paid; but any remover may enter into general bond⁽²⁾ with such sureties, in such amount, and under such conditions as the Commissioners may approve.—S. 99 and 100.

Goods on arrival at Port of destination, after formal re-warehousing, may be entered for exportation, or home use on payment of Duties.—If upon the arrival of goods so removed, the parties shall be desirous to export them forthwith, or to pay duty thereon for home use, without actually lodging the same in the warehouse for which they have been entered and examined to be re-warehoused; the officers may permit the same to be entered and shipped for exportation, or to be delivered for home use, upon payment of the duties, as if such goods had been actually warehoused, and all goods so exported, or for which the duties have been so paid, shall be deemed to have been duly cleared from the warehouse.—S. 101.

Goods warehoused, not cleared for home use or exportation within five years, must be re-warehoused; Duties on deficiencies and expense of examination to be paid down.—All warehoused goods shall be cleared either for home use or exportation at the expiration of five years from the date of warehousing; or within such further period as the Treasury shall direct; unless the owner or proprietor of such goods be desirous of re-warehousing them, in which case they shall be examined by the proper officers, and the duties due upon any deficiency, subject to such allowances as are by law permitted in respect thereof, together with the necessary expense attendant thereon shall be paid, and the quantity so found shall be re-warehoused in the name of the then owner in the same manner as on first importation.—S. 103.

(1) See note, p. 80.

(2) See "List of Customs' Bonds and Stamp Duties thereon."

Such Goods not cleared or re-warehoused, to be sold; and how proceeds of sale to be applied. Also, Goods not worth the duty may be exported or destroyed.—If any warehoused goods shall not be duly cleared, exported, or re-warehoused, and the duties due on the deficiencies shall not be paid down at the expiration of 5 years from the previous entry and warehousing, or within such further period as shall be directed, the same, if worth the duty, after one month's notice to the warehouse-keeper, shall be sold either for home use or exportation, and the proceeds thereof be applied to the payment of the duties, warehouse rent, and charges; and the surplus, if any, be paid to the owner, if known, but if he cannot be found, the surplus shall be carried to the Crown's account to abide the claim of such party on his appearing and making it good; and if such goods be not worth the duty, then, after one month's notice, the same may be exported or destroyed, as the Commissioners shall see fit; and the duties due upon any deficiency not allowed by law shall be paid by the proprietor of the warehouse.—S. 104.

Goods in Warehouse may be sorted, repacked, &c., in original or other legal sized packages and damaged parts destroyed.—*Wine or spirits be bottled for exportation.*—*Brandy mixed with wine, and casks of wine or Spirits filled up, racked off, or mixed.*—*Samples taken, &c.*—After notice given by the respective importers, it shall be lawful in the warehouse to sort, separate, pack, and repack goods⁽¹⁾, and to make such alterations therein as may be necessary, provided that such goods be repacked in the packages in which they were imported, or in such other packages as the Commissioners shall permit, and also to draw off wine or spirits into reputed quart or pint bottles for exportation only⁽²⁾; and to draw off and mix brandy with wine, not exceeding the proportion of 10 gallons of brandy to 100 gallons of wine; and also to fill up casks of wine or spirits from any other casks of the same in the same warehouse; and also to rack off wine from the lees, and mix wines of the same sort, erasing from the cask all import brands, unless the whole of the wines so mixed be of the same brand; and also to take such samples as may be allowed by the Commissioners with or without entry, and with or without payment of duty, except as they may become pay-

(1) *The practice of repacking is fully set forth under the head "Repacking Regulations" in "Miscellaneous Orders."*

(2) *Perfumed spirits may be bottled in bond for exportation, in bottles containing not less than one gill.—G.O. No. 13, 1854.*

Wines and Spirits intended as medical comforts on board emigrant ships, may be drawn off in bond, into imperial pint or quart bottles.—B.M. 14th January, 1856, and 8th June, 1857.

able on a deficiency of original quantity; and the duty on the surplus, if any, of such goods as may be delivered for home use shall be immediately paid, and such surplus delivered for home use.—S. 105.

Foreign import, or duty-paid Packages only to be used in re-packing.—No foreign packages or materials whatsoever shall be used in the repacking of goods, except such as shall have been used in the importation of warehoused goods, unless the full duties thereon shall have been first paid.—S. 106.

Goods in Warehouse may be taken out, with security for duties.—The Commissioners of Customs may permit any goods to be taken out of the warehouse without payment of duty, for such purpose or for such period as to them may appear expedient, ⁽¹⁾ and in such quantities, and under such regulations and restrictions, and with such security by bond for the due return thereof or the payment of the duties as they may direct.—S. 107.

Entry for Home Consumption and Exportation.—No warehoused goods shall be delivered from the warehouse, ⁽¹⁾ except upon due entry for exportation, or, upon due entry and payment of the full duties for home use, except goods delivered to the searchers to be shipped as stores.—S. 109.

Persons entering warehoused Goods for home use to make entry, and pay Duties according to landing account, except on certain Goods, then on quantities delivered.—Upon the entry of goods to be cleared from the warehouse for home use, the person entering the same shall deliver a bill of entry, and duplicates thereof, and shall pay down the full duties thereon, not being less in amount than according to the quantity taken by the officer on the first entry, except as to tobacco, wine, spirits, figs, currants, raisins and sugar, the duties whereon, when cleared from the warehouse for home use, shall be charged upon the quantity ascertained at the time of actual delivery thereof, unless there is reasonable ground to suppose that any portion of the deficiency has been caused by illegal means, in which case, the proper officer of Customs shall make such allowance only for loss as he may consider fairly to have arisen from natural causes.—S. 110.

Value of Goods (for allowance on deficiencies) to be esti-

⁽¹⁾ Barege Shawls may be taken out of bond upon security being given to return the same within two months. An account of the lengths, qualities, and descriptions of the shawls being taken before removal, in a book to be kept at each station, for the purpose of identifying the goods as far as practicable when examined on return.—B.M. 14th Feb., 1853.

Straw hats and platting may be taken out of bond for the purpose of being made merchantable under the conditions specified in B. M. 10th July, 1857.

mated by Officers at the market price.—When any deficiency occurs in goods chargeable to pay duty according to value, the value thereof shall be estimated as nearly as conveniently may be by the officers of Customs according to the market price of the like sort of goods.—S. 111.

Deficiencies in Goods for Exportation not to be charged unless fraudulent.—No duty shall be charged in respect of any deficiency in goods entered and cleared from the warehouse for exportation, unless the officers of Customs have reasonable ground to suppose that such deficiency, or part thereof, has arisen from illegal abstraction.—S. 112.

Entries for Wood Goods restricted.—No entry for home consumption from and after the passing of this Act shall be received for any wood goods in bond for less quantity at one time than 5 loads, unless the same be delivered by tale, in which case the entry may be passed for any quantity not less than 240 pieces ; and no less quantity shall be delivered in virtue of any such entry at one time than one load, or than 90 pieces if delivered by tale.—S. 113.

A LIST OF
WAREHOUSING PORTS, SUB-PORTS & CREEKS
OF THE
UNITED KINGDOM,

TO WHICH WAREHOUSING PRIVILEGES HAVE BEEN GRANTED,
DISTINGUISHING THOSE PORTS AT WHICH PREMISES
HAVE NOT YET BEEN APPROVED.

NOTE.—*All Goods, except Tobacco and European Silks, may be imported into any Port; but as Tea, if bonded, is required to be deposited in a separate warehouse, or separate part of a warehouse, specially set apart for that purpose, its importation is practically confined to London and such of the larger Outports as possess the requisite places of deposit; whence it may be removed to any other warehousing port and then deposited in a general warehouse.*

ENGLAND.

ABERYSTWITH.....	Goods for Ships' Stores only, removed from some other Port.
ABUNDEL	All Goods, except Tobacco and European Silks. (<i>No premises, except for Wood</i>).
— Littlehampton ...	Wood Goods.
BARNSTAPLE	All Goods, except Tobacco and European Silks.* (<i>No premises for Wood</i>).
BERWICK	{ All Goods, except Tobacco and European Silks; Tobacco under bond for home use or for stores.*
BIDEFORD	
BOSTON	
— Spalding	Wood Goods.
BRIDGEWATER	All Goods, except Tobacco and European Silks.*
BRIDPORT	All Goods, except Tobacco and European Silks. (<i>No premises, except for Wines and Spirits</i>).
BRISTOL	All Goods, except European Silks.
CARDIFF	All Goods, except Tobacco and European Silks; Tobacco under bond for ships' stores only.*

* No separate premises for Tea.

WAREHOUSING PORTS in England, continued:

CARDIGAN	Goods for ships' stores only, removed from some other Port.
CARLISLE	Wood Goods direct. All Goods, including Tobacco, removed for home use, and also Tobacco for stores. (<i>No premises for Wood</i>).
CARRMARVON	All Goods, except Tobacco and European Silks; Tobacco under bond for home use or stores.* (<i>No premises for Wood</i>).
CHEPSTOW	Wood Goods, Wines, Spirits and Tallow.
CHESTER	All Goods, except Tobacco and European Silks; Tobacco under bond for home use only.* (<i>No general warehouse</i>).
COLCHESTER	Wood Goods, Wines and Spirits direct, and dry Goods, except Tobacco removed under bond.
COWES	All Goods, except European Silks.* (<i>No premises for Wood</i>).
DARTMOUTH	All Goods, except Tobacco and European Silks.* (<i>No premises for Wood</i>).
DEAL	Tea, Coffee, Sugar, Tobacco, Wines and Spirits under bond for home use or stores. (<i>No general Warehouse</i>).
DOUGLAS	Spirits and Tobacco.
DOVER	All Goods, (including Silks from Calais and Boulogne,) except Tobacco.*
EXETER	All Goods, except Tobacco and European Silks; Tobacco under bond for home use.* (<i>No premises for Wood</i>).
— Topsham	Fruit and other Dry Goods. (<i>No premises</i>).
FALMOUTH	All Goods, except European Silks.* (<i>No premises for Wood</i>).
FAVERSHAM	Wood Goods, Wines and Spirits.
— WHITSTABLE	Wood Goods. (<i>No premises</i>).
FLEETWOOD	All Goods, except European Silks.
FOLKESTONE	All Goods, including Silks from Calais and Boulogne, except Tobacco.* (<i>No premises for Wood</i>).
FOWEY	All Goods, except Tobacco and European Silks; Tobacco under bond for home use or for stores.* (<i>No premises for Wood, at Fowey and Gainsborough</i>).
GAINSBOROUGH	
GLOUCESTER	
GOOLE	All Goods, except Tobacco and European Silks; Tobacco under bond for home use only.*

* No separate premises for Tea.

WAREHOUSING PORTS in England, continued :

GRIMSBY.....	All Goods, except Tobacco and European Silks ; Tobacco under bond for home use or for stores.*
HARTLEPOOL.....	All Goods, except European Silks.*
HARWICH	All Goods, except Tobacco and European Silks ; Tobacco under bond for home use, or for stores.
HULL	All Goods.*
IPSWICH	All Goods, except Tobacco and European Silks ; Tobacco under bond.* (<i>Premises for Wines, Spirits, Wood; and Goods as ships' stores.</i>)
LANCASTER.....	All Goods, except European Silks.* (<i>No premises for Wood.</i>)
LIVERPOOL.....	All Goods.
—Runcorn	Wood Goods.
LLANELLY	Tea, Coffee, Sugar, Tobacco, Wines, and Spirits under bond for home use or as stores.—G.O. No. 31, 1858.
LONDON	All Goods.
LOWESTOFT	All Goods, except Tobacco and European Silks ; Tobacco under bond for home use, or for stores.*
LYME.....	Wood Goods, Wines, Spirits, Tallow, Tea, and Coffee.†
—Aymouth	Wood Goods.
LYNN	All Goods, except Tobacco and European Silks ; Tobacco under bond for home use, or for stores.*
MALDON	Wood Goods.
MANCHESTER.....	All Goods for home use under bond.
MARYPORT	{ All Goods, except Tobacco and European Silks ; and Tobacco under bond for home use, or for stores.* (<i>No premises for Wood.</i>)
MILFORD.....	
NEWCASTLE	All Goods, except European Silks.*
NEWHAVEN.....	All Goods (including Silks from Dieppe), except Tobacco.*
NEWPORT (Mon.) ...	All Goods, except Tobacco and European Silks ; Tobacco under bond for home use, or for stores.*
PENZANCE	All Goods, except Tobacco and European Silks ; Tobacco under bond, for stores only.* (<i>No premises for Wood.</i>)

* No separate premises for Tea.

† G. O. No. 119, 1857.

WAREHOUSING PORTS in England, continued :

PLYMOUTH	All Goods, except European Silks.*
— Devonport	Almonds, Butter, Cheese, Cocoa, Currants, Raisins, Sugar, Molasses, Tallow and Wood direct; Wines, Spirits, Coffee, Tea, Spices, and Tobacco under bond for home use, or stores.* (<i>No premises for Wood.</i>)
POOLE	All Goods, except Tobacco and European Silks; Tobacco under bond for home use, or for stores.*
PORTSMOUTH	All Goods, except European Silks.*
PRESTON	All Goods, except European Silks. (<i>No premises for Wood.</i>)
RAMSGATE	All Goods, except Tobacco and European Silks.*
— Sandwich	Wood Goods.
— Margate	Wines and Spirits. (<i>No premises.</i>)
ROCHESTER	All Goods, except Tobacco and European Silks; Tobacco under bond for home use, or for stores.*
RYE	Wood, Wines, and Spirits. (<i>No premises.</i>)
SCARBOROUGH	{ All Goods, except Tobacco and European Silks; Tobacco under bond for home use, or for stores.* (<i>No premises for Wood.</i>)
SHIELDS	
SHOREHAM	All Goods, except Tobacco and European Silks.*
SOUTHAMPTON	All Goods.*
STOCKTON	{ All Goods, except Tobacco and European Silks; Tobacco under bond for home use, or for stores.* (<i>No separate premises for Wood at Sunderland.</i>)
SUNDERLAND	
SWANSEA	All Goods, except European Silks.*
TEIGNMOUTH	All Goods, except Tobacco and European Silks; Tobacco under bond for home use or stores.* (<i>No premises for Wood.</i>)
— Torquay	Wood Goods. (<i>No premises.</i>)
TRURO	All Goods, except Tobacco and European Silks.* (<i>No premises for Wood.</i>)
WYMOUTH	{ All Goods, except Tobacco and European Silks; and Tobacco under bond for home use or for stores.* (<i>No premises for Wood.</i>)
WHITBY	

* No separate premises for Tea.

WAREHOUSING PORTS in England, continued :

WHITEHAVEN	All Goods, except European Silks. (<i>No premises for Wood.</i>)
WISBEACH	Wood Goods.
—Sutton Wash	Wood Goods.
WOODBIDGE	Wood Goods, Wines and Spirits.
WORKINGTON	All Goods, except Tobacco and European Silks ; Tobacco under bond, for home use or stores.* (<i>No premises for Wood.</i>)
YARMOUTH	All Goods, except Tobacco and European Silks ; Tobacco under bond, for home use or for stores.*

SCOTLAND.

ABERDEEN	All Goods, except European Silks.* (<i>No premises for Wood.</i>)
ALLOA	All Goods, except Tobacco and European Silks ; Tobacco under bond, for home use or for stores.*
— Stirling	Wood Goods. (<i>No premises.</i>)
ARBROATH	All Goods, except Tobacco and European Silks ; Tobacco under bond, for home use or stores.*
AYR	All Goods, except Tobacco and European Silks ; Tobacco under bond, for home use or stores.* (<i>No premises for Wood.</i>)
BANFF	All Goods, except Tobacco and European Silks ; Tobacco under bond, for home use only.* (<i>No premises for Wood.</i>)
BORROWSTONES	Wood Goods.
DUMFRIES	Wood, Wines and Spirits direct ; and all Goods (except Tobacco), under bond. (<i>No premises for Wood.</i>)
DUNDEE	All Goods, except Tobacco and European Silks ; Tobacco under bond, for home use or for stores.
—Ferry Port	Wood Goods
GLASGOW	All Goods, except European Silks. (<i>No premises for Wood.</i>)
GRANGEMOUTH	All Goods, except Tobacco and European Silks ; Tobacco under bond, for ships' stores only.*

* No separate premises for Tea.

WAREHOUSING PORTS in Scotland, continued :

GREENOCK	All Goods, except European Silks.*
INVERNESS	Wood Goods direct ; Wines and Spirits, and all dry goods (except Tobacco), under bond for home use.
KIRKCALDY.....	All Goods, except Tobacco and European Silks ; Tobacco under bond, for home use or for stores.*
LEITH	All Goods.
— Fishertown	Wood Goods.
MONTROSE.....	All Goods, except Tobacco and European Silks ; Tobacco under bond, for home use or for stores.*
PERTH.....	All Goods, except European Silks ; To- bacco under bond for home use or for stores.*
— Newburgh.....	Wood Goods.
PETERHEAD	Wood Goods direct ; and all Goods under bond, for home use or for stores. (<i>No premises for Wood.</i>)
PORT GLASGOW	All Goods, except European Silks.*
TRON.....	Wood Goods.
(Port of Irvine.)	
WICK	All Goods, except Tobacco and European Silks ; Tobacco under bond, for home use or stores.* (<i>No premises for Wood.</i>)

IRELAND.

BALLINA	All Goods, except Tobacco and European Silks ; Tobacco under bond, for home use or stores. (<i>No premises for Wood.</i>)
BELFAST.....	All Goods, except European Silks. (<i>No premises for Wood.</i>)
COLERAINE.....	All Goods, except Tobacco and European Silks.*
CORK	All Goods except European Silks. (<i>No premises for Wood.</i>)
— Youghal	All Goods, except Tobacco and European Silks ; Tobacco under bond, for home use or stores.* (<i>No premises for Wood.</i>)
DROGHEDA	All Goods except European Silks.* <i>No premises for Wood.</i>

* No separate premises for Tea.

WAREHOUSING PORTS in Ireland, continued :

DUBLIN	All Goods.
DUNDALK	All Goods, except Tobacco and European Silks ; Tobacco under bond, for home use or for stores.*
GALWAY	{ All Goods, except European Silks.* (<i>No premises for Wood at Limerick.</i>)
LIMERICK	
LONDONDEBBY ...	
NEW ROSS	All goods, except Tobacco and European Silks ; Tobacco under bond for home use or for stores.*
NEWRY	All Goods, except European Silks.*
SKIBBEREEN	All Goods, except Tobacco and European Silks ; Tobacco under bond for home use or for stores.* (<i>No premises for Wood.</i>)
SLIGO	All Goods, except European Silks.*
— Donegal.....	Wood Goods.
— Ballyshannon ...	Wood Goods, Wine and Spirits.
TRALEE	Biscuit direct ; and all Goods removed under bond, including Tobacco for home use only.
WATERFORD	All Goods, except European Silks.
WESTPORT	All Goods, except Tobacco and European Silks ; Tobacco under bond for home use or stores.* (<i>No premises for Wood.</i>)
WEXFORD	All Goods, except European Silks.* (<i>No premises for Wood.</i>)

* No separate premises for Tea.

LANDING AND WAREHOUSING PRIVILEGES
OF THE
DOCKS, LEGAL QUAYS,
AND UP-TOWN WAREHOUSES
IN
THE PORT OF LONDON.

DOCKS.

EAST AND WEST INDIA LONDON ST. KATHARINE'S VICTORIA	}	The Quays and Wharves of these several Docks are deemed to be Legal Quays, &c., for the landing, &c. of all goods, wares, and merchandize whatsoever ; and the warehouses have been approved from time to time for the deposit of every kind of goods.
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COMMERCIAL AND SURREY CANAL ...	}	These Docks have not been recognised as Legal Quays, nor are the several Companies empowered to land or load goods without the sufferance of the Commissioners of Customs. <i>See Sufferance Wharves, Class (C) p. 96.</i>
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LEGAL QUAY WAREHOUSES.

BELL'S (Fresh (Wharf) BOTOLPH WHARF BREWER'S QUAY CHESTER'S QUAY COX'S QUAY CUSTOM HOUSE QUAY FRESH WHARF ... GALLEY QUAY ... HAMMOND'S QUAY NICHOLSON'S WHARF	}	All goods, except Segars, Snuff, Tea, and Tobacco. At Galley Quay, Tea imported from Europe, or removed under Bond.
	}	All goods, except Segars, Snuff, and Tobacco.

UP-TOWN WAREHOUSES.

AYLWIN's, Lower
Thames-street
LINGHAM's, Lower
Thames-street⁽¹⁾ } All Goods except

Agates set, almond paste, beads, cards playing, cassia lignea, cinnamon, clocks, cloves, corks ready made, coffee, dice, essences, extracts, feathers dressed, flowers artificial, ginger preserved, grains guinea, grains paradise, hats and bonnets, jewels set, lace of all sorts, mace, musical boxes, nutmegs, oil chemical, essential or perfumed, opium, paper, pepper, plate of gold and silver, platting of straw, &c., powder hair, quinine, silk manufactures of all descriptions, spirits and strong waters of all sorts, segars, snuff, sugar, succades and confectionery, tea, tobacco, watches, water Cologne, wines, yarn worsted, all goods warehoused for exportation only, and all manufactured goods paying duty at value.

GLOBE YARD,
Lower Thames-
street } All Goods except

Cards playing, clocks unless American, coffee, dice, feathers dressed, flowers artificial, hats and bonnets unless of straw, jewels set, lace, musical boxes, plate of gold and silver, quinine, silk manufactures of all descriptions, segars, snuff, spirits in casks, sugar candy, sugar candy refined, tea, tobacco, watches of gold, wine in casks.

SMITH's, Cross-
Lane } All Goods except

Agates set, cards playing, clocks, cloves, coffee, dice, essences, extracts, feathers dressed, flowers artificial, hats and bonnets, jewels set, lace of all sorts, mace, musical boxes, nutmegs, pepper, plate of gold and silver, quinine, silk manufactures of all descriptions, spirits and strong waters of all sorts, segars, snuff, sugar, tea, tobacco, watches, water Cologne, wines, yarn worsted, all goods warehoused for exportation only, and all manufactured goods paying duty at value.

ADAMS', Pudding-
lane & Thames-
street } Almonds, oranges, lemons, and green
fruit generally, nuts, onions, and pine
apples.

ALLNUTT'S VAULTS }
50, Mark-lane... } Wines and spirits.

BABBER'S VAULTS, }
Savage-gardens } Wines and spirits.

(1) At Lingham's, also Wines and Spirits.

CITY VAULTS, 47, Mark-lane	} Wines and spirits.
COOPER'S ROW, Crutched Friars	} All goods except segars, snuff, and tobacco.
EAST AND WEST INDIA DOCK COMPANY'S, Bil- liter-street, &c.	} All goods imported from places within the limits of the East India Company's Charter, except Wines, Spirits, and Tobacco. Also essential oils otherwise imported.
At Fenchurch- street	} Mace and nutmegs from the West Indies.
HALL'S VAULT, George-street, Tower-hill.....	} Wines and spirits.
HUDSON'S BAY. Fenchurch.st....	} Approved for examination of Goods imported by Hudson's Bay Company, which may have been landed by sight entry.
KEELING AND HUNT'S, Pud- ding-lane and Botolph-lane ...	} Almonds, oranges, lemons, grapes, green fruit generally, nuts, onions, pine apples, and walnuts.
KNILL'S, Pudding- lane & Botolph- lane	} Almonds, oranges, lemons, grapes, green fruit generally, and nuts.
ROYAL EXCHANGE VAULTS, Corn- hill	} Wines and spirits.
ST. KATHERINE DOCK COMPA- NY'S, Cutler-st.	} All Goods imported from places within the limits of the East India Company's Charter, except wines, spirits, and tobacco.
THAMES-STREET BONDED VAULTS, Lower Thames- street	} Wines and spirits.
WRIGHT'S VAULTS 17, Gracechurch- street	} Wines and spirits.

SUFFERANCE WHARVES

IN THE PORT OF LONDON,

WITH THEIR PRIVILEGES.

CLASS A.

Goods allowed to be landed and warehoused.

Beal's (1)	Gun & Shot	Miller's (6)	Springall's (4)
Butler's	& Griffin's	Pickle Herring	Steel Yard (5)
Cottons & Depot (2)	Hay's (4)	Upper	Topping's (2)
Dublin (2)	Hibernia New (4)	Pickle Herring	Willson's
Davis'	Mark Brown's (4)	Lower	
Fenning's (4)	Meriton's	Red Lion (7)	

All goods except silk goods, spirits, tea, tobacco of all sorts, wines, and goods entered for exportation only.

CLASS B.

Goods allowed to be landed and warehoused.

Chamberlain's (10)	Freeman's	Lucas & Spencer
Cole's, Upper	Hibernia	Scott's
Cole's, Lower	Hartley's	South Devon (11)
Fishmonger's Hall	Irongate	Symon's (·)

All goods except agates, ale and beer, almonds, (not bitter), baskets, beads, beer (spruce), books, boxes, brass manufactures, brocade of gold and silver, bronze manufactures, caoutchouc manufactures, capers, cards playing, cassia lignea, cattle, chicory roasted, chicory ground, china ware, chocolate, cinnamon, clocks, cloves, coffee, comfits, confectionery, copper manufactures, coral negligees, corks ready made, corks squared for rounding, cotton manufactures, currants, daguerreotype plates, dates, dice, earthenware, embroidery, extracts of all sorts, essence of spruce,

(1) Also tea, wines, spirits, and British spirits for exportation.

(2) Tea; Goods in bond subject to a drawback, may be shipped to Russia.

(3) Also British spirits for exportation.

(4) Also wines and spirits.

(5) Also tea.

(6) Wines and spirits for removal to up-town warehouses.

(7) All goods except tobacco, and British spirits for exportation.

(8) All goods, except tobacco.

(9) Same privileges as Cotton's.

(10) Also currants.

(11) No warehousing privileges.

(12) Also sugar, dried fruits, and hops.

feathers dressed, figs, fig cake, flowers artificial, ginger, glass, flint cut, glass, fancy ornamental, grains guinea and paradise, gutta percha manufactures, hair manufactures, hair, articles of, hats and bonnets, hops, iron and steel, fancy ornamental articles of, japanned or lacquered ware, jewels set, lace and articles thereof, leather manufactures all sorts, leather gloves, linen manufactures, linen and cotton manufactures, liquorice powder paste and juice, lucifers, mace, marmalade, mill boards, morphia and its salts, musical instruments, nutmegs, oils, chemical, essential, or perfumed, oil cloth, opium, oranges and lemons, paper of all sorts, pasteboard, pepper of all sorts, percussion caps, perfumery, pimento, plate of gold and silver, plating and other manufactures of straw, &c., for making hats or bonnets, cordonet and willow squares, plums, French or preserved, pomatum, powder hair, ditto perfumed, prints and drawings, prunes, quinine, sulphate of, raisins, salicine, sauces, silk raw, thrown, or waste, manufactures of silk, spa ware, spirits, succades, sugar, tea, tinfoil, manufactures of tin, tobacco of all sorts, toys, turnery, varnish, washing balls, watches, water Cologne, wine, woollen manufactures, yarn except cable, goods manufactured and unenumerated, and goods entered for exportation only.

CLASS C.

[THE WHARVES MARKED (W) HAVE WAREHOUSING PRIVILEGES.]

Goods allowed to be landed.

Atkins's	Davis', lower	Hubbard's	Price's
Brandram's, upper	Downes' (1)	Mangle's	Reed's
Brandram's, lower	Farrands	Mesnard's (W)	Surrey Canal
Brunswick (1)	Hagen's'	Mill	(W) (2)
Carron	Harrison's	Pearson's (W)	Union
Commercial	Hore's (W) (1)	Platform (W)	Watson's (W)
Docks (W) (2)	Horse Shoe	Powell's	

Brushes, paint, cheese, mineral water, Palmetto thatch manufactures, quassia, specimens of natural history, tallow, and such low duty and free goods as may be examined and delivered by the officers of the waterguard, except cattle, unless when specified.

CLASS D.

Goods allowed to be landed.

Broken (W)	Corder's (3)	King & Queen's (3)
Brown & Young's	Dudin's (4)	Lyon's
Coventry & Sheppard's	Fountain Stairs	Landell's
	Garford's (4)	Newell's

Flour and meal.

(1) Cattle, at Brunswick, Downes', and Hore's wharves. Raw fruit, at Brunswick and Hore's wharves.

(2) Timber and all wood goods, at Commercial Docks, and Grand Surrey Canal.

(3) Also seeds for expressing oil therefrom, and oil-seed cake in bulk and packages.

(4) Also oil-cake, guano, bones and manures.

(5) Also oil-seeds.

CLASS E.

Goods allowed to be landed.

Aberdeen . . .	Cattle and such free goods as are allowed to be examined by the water-guard; also raw fruit, apples, eggs and butter in cases, on duty paid entries.
Barnard's . . .	Timber and wood goods.
Bethell's . . .	Railway sleepers for creosoting.
Brown's . . .	Cattle.
Bull Head . . .	Guano, manure, and oil-seed cake.
Burt's . . .	Timber and wood goods.
Caen . . .	Stone.
Chapman's Rice Mills	Rice.
Canada . . .	Wood Goods.
Dyers' Hall . . .	Iron, steel, and mats.
Durrand's . . .	Stone in blocks, and timber for creosoting, and iron.
Free Trade and Uni- versal Steam . . .	Such free and low duty goods as may be examined by the waterguard, cattle excepted.
Freeman's . . .	
Granite . . .	Stone.
Hudson's . . .	Free goods in bulk.
Landell's . . .	Low duty and free goods allowed to be delivered by the waterguard.
Matthew's . . .	Corn and such free goods as may be examined by the waterguard.
Patent Fuel . . .	No landing privileges, but may ship patent fuel.
Pontifex and Wood's	Brimstone, lead ore, and free goods in bulk.
Phillip's . . .	Corn, flour, and such free goods as may be examined by the waterguard.
Regent's Canal . . .	Free goods in bulk.
St. Bride's . . .	Such free goods and low duty goods on duty paid entries as may be examined by the water-guard.
Sharpe's . . .	Such low duty and free goods as may be examined by the waterguard.
St. George's . . .	Ditto, excepting cattle and fruit.
Tabbs . . .	Paddy and rice.
Turner's . . .	Pitch, tar and turpentine.
Victoria . . .	Caen stone.
Whiting's . . .	Corn, grain, meal, flour, bitumen, judaicum, hempsced, jute, linseed, mats, oil, pitch, rosin, saltpetre, tar, tares, turpentine, and rice duty paid.

COASTWISE.

THE COASTING TRADE OF THE UNITED KINGDOM.

Trade by sea from one part of the United Kingdom to another, deemed coastwise.—All trade by sea from one part of the United Kingdom to any other part thereof shall be deemed to be a coasting trade, and all ships employed therein shall be deemed coasting ships, and if doubt shall at any time arise as to what or to or from what parts of the coast shall be deemed a passage by sea, the Commissioners of the Treasury may determine the same.—16 & 17 Vict., cap. 107, s. 151.

Foreign ships employed in the coasting trade to be subject to the same rules and regulations as British ships.—Every foreign ship employed in carrying goods or passengers coastwise from one part of the United Kingdom to another, or from the islands of Guernsey, Jersey, Alderney, Sark, or Man to the United Kingdom, or from the United Kingdom to any of the said islands, or from any of the said islands to any other of them, or from any part of any of the said islands to any other part of the same, shall be subject as to stores for the use of the crew, and in all other respects to the same laws, rules, and regulations to which British ships when so employed are now subject.—18 & 19 Vict., cap. 96, s. 13.

Foreign ships employed in the coasting trade not to be subject to higher rates or dues than British ships.—No foreign ship employed in the coasting trade as aforesaid, nor any goods carried in any such ship, shall during the time such ship is so employed be subject to any higher or other rate of dock, pier, harbour, light, pilotage, tonnage, or other dues, duties, tolls, rates, or other charges whatsoever, or to any other rules as to the employment of pilots, or any other rules or restrictions whatsoever than British ships employed in like manner, or goods carried in such ships, nor shall any body corporate or person having or claiming any right or title to any such higher or other rates or charges as aforesaid, be entitled to any compensation in respect thereof under any law or statute relating thereto.—18 & 19 Vict., cap. 96, s. 14.

Coasting ships confined to coasting voyage.—No goods shall be laden on board any ship in the United Kingdom to be carried coastwise, until all goods brought in such ship from parts beyond the seas shall have been unladen; and if any goods shall be taken into or put out of any coasting ship at sea or

over the sea; or if any coasting ship shall touch at any place over the sea; or deviate from her voyage, unless forced by unavoidable circumstances; and in either case if the master shall not declare the same in writing under his hand to the Collector or Comptroller at the port where such ship shall afterwards first arrive, he shall forfeit 100*l*.—16 & 17 Vict., cap. 107, s. 153.

Times and places for landing and shipping.—If goods shall be unshipped from any ship arriving coastwise, or be shipped, or water-borne to be shipped on Sundays or holidays to be carried coastwise; or unless in the presence or with the authority of the proper officer of the Customs; or unless at the times and places appointed, the same shall be forfeited and the master of the ship shall forfeit 50*l*.—S. 154.

Master to keep a cargo book, and penalty for false entries.—The master of every coasting ship shall keep a cargo book, stating the names of the ship, the master, the port to which she belongs, and on each voyage, of the port to which she is bound, and, at every port of lading an account of all goods taken on board stating the descriptions of the packages, the quantities and descriptions of the goods whether packed or stowed loose, the names of the shippers and consignees, so far as such particulars are known, and at every port of discharge shall note the days on which any are delivered, and the times of departure; and such master shall produce such book on demand of any officer of Customs, who may make any remark therein; and if upon examination any package entered in the cargo book as containing foreign goods shall be found not to contain such goods, that package, with its contents, shall be forfeited, or if any package shall be found to contain foreign goods, not entered in such book, such goods shall be forfeited; and if the master shall fail to keep such cargo book, or to produce it, or if at any time there be found on board goods not entered in such book as laden, or any goods noted as delivered; or if any goods entered as laden or any goods not noted as delivered be not on board, the master shall forfeit 20*l*.—S. 155.

Account previous to departure to be delivered to Collector, and Commissioners may grant general Transires.—Before any coasting ship shall depart from the port of lading, an account in duplicate (1) signed by the master (2), shall be delivered to

(1) *For Form of "Transire."* See p. 56.

On the shipment for removal coastwise from Ireland, of grain of all kinds, the quantity is to be inserted in the transire in quarters; and of flour and meal of all kinds, in tons and hundred-weights.—G. O. No. 37, 1848.

(2) To be signed by and not for the master.—G. O. No. 12, 1850.

Transires must be signed by the Collector and Controller except at 1st

the Collector or Comptroller; and he shall retain the duplicate and return the original dated and signed by him; and such account shall be the clearance of the ship for the voyage, and the Transire or pass for the goods expressed therein, and if any such account be false, the master shall forfeit 20*l*. Provided, that the Commissioners of Customs whenever it shall appear expedient, may permit general Transires to be given for the lading and clearance and for the entry and unlading of any coasting ship and goods.—S. 156.

Notice of arrival—Excise goods and forfeiture.—Within 24 hours after the arrival of any coasting ship at the port of discharge, and before any goods be unladen, (1) the Transire, with the name of the place where the lading is to be discharged noted thereon, shall be delivered to the Collector or Comptroller, who shall note thereon the date of delivery; and if any goods on board be subject to any duty of Excise, the same shall not be unladen without the authority or permission of the proper officer of Excise and if any goods shall be laden or unladen contrary hereto the master shall forfeit 20*l*.; and if any goods shall be laden or unladen contrary to any Act relating to the Customs, such goods shall be forfeited.—S. 157.

Officer may go on board and examine any coasting ship.—Any officer of Customs may go on board and search any coasting ship, and examine all goods on board, and all goods then lading or unlading, and demand all documents which ought to be on board such ship; and the Collector or Comptroller may require that such documents shall be brought to him for inspection and the master refusing to produce such documents, on demand, or to bring the same to the Collector or Comptroller when required, shall forfeit 20*l*.—S. 158.

and 2nd Class Ports, where the signature of the 2nd clerk in the "Long Room "pro Collector" may be admitted.—G. O. No. 69, 1850.

(1) The following articles are exempt from coast regulations on removal from one port in the United Kingdom to another, viz. :—

Ashes, viz. :—

— coal

— soap

Bavins for bakers' use,

Bones for manure,

Bricks,

Chalk,

Clay, of every description,

Chippings of granite,

Faggots,

Fish, alive,

Flints picked off land,

Gravel,

Hay,

Ironstone,

Kelp and Lima,

Meat, fresh,

Packages, empty,

Pebbles,

Sand,

Slates,

Stones, all British quarried,

Straw,

Tiles, British,

Timber & Wood, British, intended for
pit props, & sleepers for railways.

ISLE OF MAN.

Isle of Man deemed part of the United Kingdom.—The Isle of Man shall be deemed part of the United Kingdom for the purposes of this or any other act relating to the Customs. 18 & 19 Vict. cap. 96, s. 24.

Foreign ships employed in the coasting trade to be subject to the same rules and regulations as British ships.—Every foreign ship employed in carrying goods or passengers coastwise from one part of the United Kingdom to another, or from the islands of Guernsey, Jersey, Alderney, Sark, or Man to the United Kingdom, or from the United Kingdom to any of the said islands, or from any of the said islands to any other of them, or from any part of the said islands to any other part of the same, shall be subject as to stores for the use of the crew, and in all other respects to the same laws, rules, and regulations to which British ships when so employed are now subject.—S. 13.

Foreign ships employed in the coasting trade not to be subject to higher rates or dues than British ships.—No foreign ship employed in the coasting trade as aforesaid, nor any goods carried in any such ship, shall during the time such ship is so employed be subject to any higher or other rate of dock, pier, harbour, light, pilotage, tonnage, or other dues, duties, tolls, rates, or other charges whatsoever, or to any other rules as to the employment of pilots, or any other rules or restrictions whatsoever than British ships employed in like manner, or goods carried in such ships, nor shall any body corporate or person having or claiming any right or title to any such higher or other rates or charges as aforesaid, be entitled to any compensation in respect thereof under any law or statute relating thereto.—S. 14.

Foreign goods delivered out of charge in the Isle of Man, not to be brought to Great Britain or Ireland: not delivered out of charge, may be brought, under conditions.—No foreign goods, upon which a higher duty is payable upon importation into Great Britain or Ireland, than into the Isle of Man, shall, after they have been cleared and delivered for consumption in the said isle, be shipped, or water-borne for shipment, into Great Britain or Ireland; nor shall any such, though not cleared and delivered as aforesaid, be removed or carried

thence into Great Britain or Ireland until duly cleared by the proper officer of Customs, nor (unless reported for removal in the importing ship, in continuation of her voyage to Great Britain or Ireland) until sufficient security be given for due delivery there, under such conditions as the Commissioners may direct; and all goods removed or carried contrary hereto, shall be forfeited; and every person aiding or concerned therein, shall forfeit treble the value of the goods, or 100*l.*, at the election of the Commissioners.—16 & 17 Vict., cap. 107, s. 347.

Goods the growth or manufacture of the Isle of Man, may be imported into Great Britain or Ireland on certificate.—Particulars thereof.—Act not to affect Excise drawbacks.—Goods the growth of the Isle of Man; or, manufactured there from materials the growth of that isle; or, from materials not subject to duties in Great Britain or Ireland; or, from materials upon which the duty has been there paid, and not drawn back, may be brought from the said isle into Great Britain or Ireland without payment of any duty; provided, that such goods be charged with a proportion of such duties as shall fairly countervail any duties of Excise payable on the like sort of goods, the produce of that part of the United Kingdom into which they shall be brought; and articles, wholly or in part manufactured in the said island from materials upon which a higher duty is payable on their importation into the United Kingdom than into the Isle of Man, may be brought from the said isle into Great Britain or Ireland, on payment of the duty payable on such goods, in that part of the United Kingdom into which they shall be so brought. But, before any goods shall be shipped to be carried to Great Britain or Ireland, as the growth of the Isle of Man; or, as manufactures thereof from materials the growth of the island; or, from materials not subject to duty in Great Britain or Ireland; or, from materials on which the duty had been there paid and not drawn back, proof shall be made, by the written declaration of some competent person, with the name of the intended shipper stated therein, that such goods, (describing and identifying them,) are of such growth, &c., as the case may be, and at the time of shipping (not being more than one month from the date of declaration,) the shipper shall subscribe a declaration before the Collector or Comptroller of Customs, that the goods to be shipped are the same as mentioned in such declaration; thereupon, on demand, the Collector or Comptroller shall give to the master of the ship, a certificate of such proof of produce, or manufacture.—S. 349, 350, and 18 & 19 Vict., cap. 96, s. 23.

Stores of Manx ships.—If any ship or boat, bound from the

Isle of Man to Great Britain or Ireland, shall have on board stores of such articles exceeding the quantities specified below, such stores, together with the casks or packages containing them, and also the ship or boat, shall be forfeited.—S. 351.

	In ships or decked vessels.	In open boats.
Spirits, for each seaman . . .	half-a-gallon	one quart.
Tobacco, for each seaman . . .	one pound	half-a-pound.
Tea, for the whole crew . . .	two pounds	one pound.

Treasury may restrict imports.—The Commissioners of the Treasury may, by their order, at any time restrict the importation into the Isle of Man of any foreign goods to such quantities per annum, and in such manner as they may deem necessary; and also determine into what ports, and from whence, such goods may be imported.—S. 352.

Management and payment of duties for local purposes.—The Customs duties of the Isle of Man shall be under the control of the Commissioners of Customs, and shall be distinctly paid into the Exchequer as part of the consolidated fund of the United Kingdom: Provided that the collectors of Customs are hereby authorised to retain, agreeably to directions given for that purpose by the Commissioners of Customs, such sums of money as may be sufficient to defray the necessary expenses of government, the administration of justice, and other charges which may be deemed fit charges to be paid out of such duties, And in addition thereto, the annual sum of 2,300*l.*, made payable by 8 & 9 Vict. cap. 94, s. 25, to Her Majesty's Receiver-general in the Isle of Man, is to be applied for the purposes of the Harbour Commissioners therein mentioned.—S. 353 and 354.

Additional allowance for public works in the Isle of Man.—In addition to the deductions from the Customs duties hereinbefore provided for, there shall be set aside annually one ninth part of such duties, to be applied by the Commissioners of the Treasury in effecting improvements in the harbours and other public works of the island; and it shall be lawful for the Court of Tynwald, to determine what improvements and public works shall be so undertaken; the Lieutenant-governor having a veto upon such decision.—S. 355.

ISLE OF MAN.

TABLE OF DUTIES.

(18 & 19 Vict., cap. 97.)

	£.	s.	d.
Coffee, the import duties in Gt. Britain or Ireland not having been there paid thereon lb.	0	0	2
Corn, viz., Wheat, Barley, Bear or Bigg, Oats, Rye, Peas, Beans, Buckwheat, Maize or Indian Corn quarter	0	1	0
— Wheat Meal and Flour, Barley Meal, Oat Meal, Rye Meal and Flour, Pea Meal, Bean Meal, Buckwheat Meal, and Maize or Indian Corn Meal cwt.	0	0	4½
Hemp		free	
Hops from Great Britain or Ireland		free	
Iron		free	
Spirits, viz.:— ⁽¹⁾			
— Rum Shrub of the British Possessions, gallon	0	3	8
— Rum and other Spirits of the British Possessions, not sweetened or mixed Spirits or Liqueurs, Cordials, or Perfumed Spirits gallon	0	3	8
— Liqueurs, Cordials, mixed, sweetened and Perfumed Spirits gallon	0	10	0
— Of the British Possessions gallon	0	5	0
— Brandy, Geneva and all foreign Spirits not being Liqueurs, Cordials, or Perfumed Spirits gallon	0	6	0
— British or Irish Spirits exported from a Duty-free Warehouse under Bond in the United Kingdom gallon	0	3	0
— Eau de Cologne, per flask (30 not containing more than one gallon) or gallon	0	0	4
	0	10	0
Sugar, viz.:—			
— Muscovado cwt.	0	1	0

⁽¹⁾ No British or Irish Spirits shall be removed or exported from the Isle of Man to any other part of the United Kingdom, under penalty of forfeiture thereof. 18 & 19 Vict., cap. 96, s. 12.

Sugar, continued:		£.	s.	d.
— Sugar Candy, White or Brown, refined Sugar, or Sugar rendered by any process equal to refined, Foreign or British	cwt.	0	3	0
Tea	lb.	0	0	6
Tobacco, viz.:—				
— Unmanufactured	lb.	0	1	6
— Manufactured	lb.	0	4	9
— Cigars	lb.	0	4	9
Wine	the tun of 252 gallons	12	0	0
Wood, all sorts				free
Goods, Wares, and Merchandise, brought from Gt. Britain or Ireland, and entitled to any bounty or drawback of Excise on exportation from thence, and not hereinbefore enumerated or charged with duty				free
— Wares and Merchandise, the growth, produce, or manufacture of, and brought from Great Britain or Ireland, and not hereinbefore charged with duty				free
— Wares and Merchandise, not the growth, produce, or manufacture of Great Britain or Ireland, but brought from thence, and having there been entered for consumption, and the import duties having been there paid thereon				free
— Wares and Merchandise imported or brought from any place from whence such goods may be lawfully imported into the Isle of Man, and not hereinbefore charged with duty, or declared to be free of duty, for every 100l. of the value thereof ⁽¹⁾		15	0	0

(1) All articles enumerated in the Tariff of the United Kingdom and not enumerated in that of the Isle of Man, and which under the Tariff of the Island would be subject to the duty of 15 per cent., are to be admitted free of duty so long as the order permitting such free importation shall continue unrescinded.—T. O. 27th Aug., and G. O. No. 74, 1858.

RECIPROCITY.

A LIST OF COUNTRIES ENJOYING PRIVILEGES, UNDER TREATIES OF COMMERCE WITH GREAT BRITAIN.⁽¹⁾

America (the United States of)	Portugal (Kingdom of)
Austria (Empire of)	Prussia (Kingdom of) and other
Belgium (Kingdom of)	States, forming the German
Bolivia (Republic of)	Commercial Union, viz.—
Brazil (Empire of)	Bavaria
Bremen (Free City of)	Saxony
Chili (Republic of)	Wurtemberg
Costa Rica (Republic of)	Baden
Denmark (Kingdom of)	Hesse (Electorate of)
Dominican Republic	Ditto (Grand Duchy)
Equator (Republic of)	The States forming the Customs and Commercial
France (Empire of)	Unions of—
Frankfort (Free City of)	Thuringia
Greece (Kingdom of)	Nassau, and Frankfort
Guatemala (Republic of)	Plata, Rio de la (the United
Hamburgh (Free City of)	Provinces of)
Hanover (Kingdom of)	Roman States
Liberia (Republic of)	Russia (Empire of)
Lubeck (Free City of)	Sandwich Isles
Mecklenburg Schwerin (Grand	Sardinia (Kingdom of)
Duchy)	Sicilies (Kingdom of the two)
Mecklenburg Strelitz (ditto)	Spain
Mexican Republic	Sweden & Norway (Kingdom of)
Netherlands (Kingdom of the)	Swiss Confederation
New Grenada (Republic of)	Tahiti (Kingdom of)
Oldenburg (Grand Duchy)	Tuscany (Grand Duchy)
Ottoman Empire	Uruguay (Oriental Republic of)
Paraguay (Republic of)	Venezuela (Republic of)
Peru (Republic of)	

⁽¹⁾ *The Queen may restrict the privileges of Foreign Ships in certain cases.*—In case it shall be made to appear to Her Majesty that British vessels are subject in any foreign country to any prohibitions or restrictions, Her Majesty may, by an Order in Council impose such prohibitions or restrictions upon the ships of such country as she may think fit.

Additional duties may be imposed.—When any preference is shown to national vessels over British vessels, or to articles imported or exported in national vessels, Her Majesty may impose additional duties on goods, or a countervailing tonnage duty, upon such ships. 16 and 17 Vict. cap. 107, s. 324—5.

The vessels of all such foreign powers as have treaties of reciprocity with this country, and the cargoes imported or exported, shall be admitted on payment of the same rates of local duties as those charged on British vessels and their cargoes.—O. C., 25th Feb., and 12th June, 1841.

EXPORTATION.

(16 & 17 Vict., cap. 107, and 18 & 19 Vict., cap. 96.)

AS TO THE EXPORTATION AND ENTRY OF GOODS, AND THE
CLEARANCE OF SHIPS TO PARTS BEYOND THE SEAS.

Entry of warehoused goods outwards in ships of not less than 50 tons, except to Guernsey or Jersey.—Warehoused goods shall not be entered for exportation from the United Kingdom in ships of less burden than fifty tons, except to Guernsey or Jersey, in ships of not less than forty tons regularly trading to those islands.—16 and 17 Vict. cap. 107, s. 117.

Master to deliver certificate of last clearance inwards, and to make entry outwards.—Before any goods shall be taken for exportation, the master or his agent shall deliver to the Collector or Comptroller, a certificate of the due clearance inwards or coastwise of his ship of her last voyage; and shall deliver therewith an entry outwards, signed by himself in the following form ⁽¹⁾ or to the same effect. And if such ship shall have commenced her lading at some other port the master shall deliver to the searcher the clearance of such goods from thence; and if any goods be taken on board any ship at any port before she shall have there been entered outwards (unless a stiffening order be issued by the proper officer to lade heavy goods when necessary, for exportation on board such ship), the master shall forfeit the sum of 100*l.*—S. 118.

Goods to be shipped on proper days and places—Entry, and clearance required—Searcher may open packages and examine goods.—No goods shall be shipped, put off or water-borne to be shipped for exportation, except on days not being Sundays or holidays, nor from any place duly appointed for such purpose, nor without the presence or authority of the proper officer of Customs, nor before due entry outwards of such ship, and due entry of such goods, nor before such goods shall have been duly cleared for shipment, on pain of forfeiture; and it shall be lawful for the searcher to open all packages, and fully

⁽¹⁾ *For Form of Entry Outwards, see p. 52.*

to examine all goods shipped or brought for shipment, and the opening for that purpose of packages containing goods upon which any drawback is claimed, and the weighing, re-packing, landing, (when water-borne) and the shipping thereof shall be done at the expense of the exporter.—18 & 19 Vict., cap. 96, s. 9.

AS TO ENTRY AND CLEARANCE OF GOODS FOR EXPORTATION.

On entry outwards, bond for due shipping and landing to be given.—Before any warehoused goods, British-wrought plate, goods subject to duties or entitled to any drawback of Customs on exportation, or exportable only under particular rules, regulations, or restrictions, shall be permitted to be exported, the exporter or his agent shall deliver a bond note or account of such goods, and give security in double the amount of duty with one sufficient surety that such goods shall be duly shipped and landed at the place for which they are entered outwards, or otherwise accounted for to the satisfaction of the Commissioners and such bond note, when certified, shall be the export entry for such goods.—16 & 17 Vict., cap. 107, s. 120.

Exporter to deliver shipping bill.—Before any such goods shall be shipped or water-borne to be shipped the exporter shall deliver to the searcher or other proper officer a shipping bill in the form following⁽¹⁾ or containing the particulars indicated therein.—S. 121.

Inland revenue drawback.—Notice to officer.—Order to searcher.—Shipment to be certified.—No drawback of Excise shall be allowed upon any goods cleared for exportation, unless the person intending to claim such drawback shall have given due notice to the officer of Excise and produced to the searcher, at the time of clearing a proper document from the officer of Excise; and if they be found to correspond therewith and be duly exported, the searcher shall certify the shipment upon that document, and transmit it to the officer of Excise.—S. 122.

Goods of less value than the amount claimed not entitled to drawback.—Penalty for entry of such.—No drawback shall be allowed upon exportation of goods entered for drawback or as stores which shall be of less value than the amount of the drawback claimed; and all such goods so entered shall be forfeited, and the person who caused such goods to be entered shall forfeit 200*l.* or treble the amount of drawback claimed, at the election of the Commissioners.—S. 123.

(¹) For forms of Shipping Bill, see pp. 53, 54.

No drawback allowed on tobacco not properly manufactured and penalty for fraudulently attempting to obtain drawback.

—No drawback shall be allowed on tobacco not wholly manufactured from tobacco on which the duty shall have been paid, nor on tobacco mixed with dirt, rubbish, or other substance; and every person who shall enter or ship or cause to be entered or shipped, any tobacco contrary hereto, shall, over and above all other penalties which he may thereby incur, forfeit treble the amount of the drawback sought to be obtained, or 200*l.*: at the election of the Commissioners, and all such tobacco shall be forfeited.—S. 124.

Shipping bill and duplicates for free goods to be delivered to the searcher.—Before goods in respect of which no bond is required, shall be shipped, or water-borne to be shipped for exportation, the exporter or his agent shall deliver to the searcher a shipping bill thereof with such duplicates as may be required by him in the following form ⁽¹⁾ or to that effect. And such shipping bill shall be the entry for the goods specified, provided that at Liverpool, and with the sanction of the Commissioners at any other port where the docks, quays and wharfs, are in like manner wholly or principally under the management of the same corporate body; the parties acting in the loading and clearance of the exporting ship shall also prepare a full and accurate list, or manifest of all such goods from the bills of lading and freight list thereof; and within 14 days after such ship shall have cleared outwards, shall sign and leave with the Collector a correct transcript of such manifest, distinguishing therein the names of the several shippers, and on failure, such owner, &c., shall forfeit 20*l.*—S. 125., and 18 & 19 Vict., cap. 96, s. 44.

Penalty on failure to deliver Shipping Bill.—Any exporter of goods who shall fail, either by himself or his agent, to deliver to the Searcher such shipping bill and duplicates, shall forfeit 20*l.*—18 & 19 Vict., cap. 96, s. 10.

Shipping Bill signed by the Searcher to be the clearance for the goods.—The shipping bills filled up, and signed by the exporter, agent, or consignee of the ship, and countersigned by the searcher, shall be the clearance for all goods enumerated therein; and if any such goods shall consist of tea, spirits, or tobacco, the exporter or agent shall furnish to the searcher an account, containing full particulars thereof, which when cer-

⁽¹⁾ For form of Shipping Bill for British Manufactured Goods or for Foreign Goods free of duty, see p. 54.

⁽²⁾ Vessels clearing for the Baltic, are not now required to be furnished with Cocketts, the repeal of the Sound Dues having dispensed with the necessity for such documents.—G. O. No. 6, 1858.

tified by the searcher, shall accompany the ship, and have the same force as the cocket in use prior to the passing of this Act; and if a similar certificate in respect of other goods shipped for exportation be required, the searcher shall certify the same in like manner: provided that if such certificate be required in any particular form for goods destined for the Zollverein,⁽¹⁾ or other foreign state, or under the name of Cocket, such certificate may be so prepared and denominated.—16 and 17 Vict. cap. 107, s. 126.

Drawback or warehoused Goods for shipment to be carried by licensed Lightermen.—If goods cleared for drawback or from the warehouse shall be carried or water-borne to be put on board ship for exportation by any person not authorised to act as a licensed lighterman, or by any person not in the employ of an authorised lighterman, every such person shall for such offence forfeit the sum of 20*l*.—S. 127.

Warehoused Goods removed or shipped without authority forfeited.—If any goods taken from the warehouse for removal or for exportation be removed or shipped, except under the authority of the proper officer of Customs, and in such manner, as the officer shall permit, the same shall be forfeited.—S. 128.

Commissioners may remit Duty on warehoused Goods accidentally lost or destroyed in Removal.—If goods entered for delivery, removal, or exportation be lost or destroyed by unavoidable accident, either in delivery from the warehouse or in the shipping thereof, the Commissioners of Customs may remit the duties due thereon.—S. 129.

AS TO PAYMENT OF DRAWBACK.

Issuing and passing Debentures.—For computing and paying drawback a debenture shall be prepared by the Collector and Comptroller, certifying the entry outwards of such goods, and when they have been duly exported, the shipment shall be certified by the searcher, and thereupon it shall be computed and passed.⁽²⁾—S. 130.

⁽¹⁾ For regulations respecting British Goods exported to the states of the Zollverein, see *Certificates of Origin* in "Miscellaneous Orders."

⁽²⁾ Scale of Stamp duties payable on any debenture or certificate for entitling a person to receive a drawback of duties of Customs or Excise; or any bounty payable for goods exported,—

	£	s.	d.
Where the drawback shall not exceed £10	0	1	0
Where the same shall exceed 10 <i>l</i> . and not exceed 50 <i>l</i>	0	2	6
Where the same shall exceed 50 <i>l</i>	0	5	0

Schedule of 16 & 17 Vict. cap. 59.

Debentures for drawback should in all cases be signed by the Landing Surveyor and the Searcher, or by two Searchers.—G. O. No. 404, 1856.

Declaration as to Exportation and right to Drawback. Also, the name of Person entitled to be declared.—Payment within Two Years.—The person entitled to drawback, or his agent, shall make and subscribe a declaration upon the debenture that the goods mentioned therein have been actually exported, have not been relanded, and are not intended to be relanded in the United Kingdom; that at the time of entry and shipping, such person was and continued to be entitled to the drawback, and the name of the owner shall be stated in the debenture, which shall then be delivered to him or his agent; but no debenture shall be paid after the expiration of 2 years from the date of shipment of the goods.—S. 131 & 132.

Warehoused or Debenture Goods for Export, if relanded or carried to Guernsey, &c., without entry, forfeited.—If goods cleared to be exported for drawback, shall not be duly exported (such goods not having been duly relanded or discharged as short-shipped), or shall be unshipped or relanded in the United Kingdom, or shall be carried to any of the Channel Islands (not having been duly entered, cleared, and shipped for such Islands), they shall be forfeited, together with any ship, &c., used in so carrying such goods from the ship; and the master or person by whom such goods were unshipped, &c., or who shall aid, or be concerned therein, shall forfeit a sum equal to treble the value of the goods, or a penalty of 100*l.*, at the election of the Commissioners.—S. 133.

Drawbacks of Duties on Wine allowed to officers in the Navy.—A drawback of the whole Customs duties shall be allowed for wine intended for the consumption of officers of Her Majesty's navy on board such of Her Majesty's ships in actual service as they shall serve in, not exceeding the following quantities, in any one year, viz.:—

	Galls.
For every Admiral	1,260
„ Vice-Admiral	1,050
„ Rear-Admiral	840
„ Captain of the 1st and 2nd Rate	630
„ Captain of the 3rd, 4th, and 5th Rate	420
„ Captain of an inferior Rate	210
„ Lieutenant and other Commanding Officer, and for Marine Officer, Master, Purser, and Surgeon	105

unless the wine be taken from the warehouse without payment of duty under such regulations as the Commissioners may direct; provided that such wine be shipped at approved ports.⁽¹⁾—S. 134.

⁽¹⁾ London, Liverpool, Rochester, Deal, Dover, Portsmouth, Plymouth,

Persons entering Wine for Drawback to declare the name and rank of Officer.—The person entering such wine, and claiming drawback, to state in the entry and declare on the debenture the name of the officer for whom it is intended, and of the ship in which he serves; the wine to be delivered into the charge of the officers at the port of shipment, and shipped under their care; and the commanding officer having certified its receipt, and the officer of Customs its shipment on the debenture, the same shall be computed, and delivered to the person entitled to receive it.—S. 135.

Officers leaving the Service, &c., such Wine may be transferred to others.—Upon leaving the service, or removing to another ship, officers of Customs may permit the transfer of such wine from one officer to another; but if any of such wine be not laden on board the ship for which the same was intended, or be unladen from such ship without permission of the proper officer of the Customs, the same shall be forfeited.—S. 136.

Pursers of Her Majesty's Ships of War may ship Tobacco for the use of crew, free, on giving bond.—The purser of any of Her Majesty's ships of war in actual service may enter and ship any tobacco warehoused in his name, for the use of the ship in which he shall serve, sufficient to serve the crew for six months, after the rate of 2 lbs. each by the lunar month, provided such purser shall deliver a certificate from the captain, stating the name of the purser and the number of men belonging to the ship, and shall give bond that no part of the tobacco shall be re-landed without leave of the officers of Customs.—S. 137 to 139.

AS TO THE CLEARANCE OF SHIPS OUTWARDS.

If there be inward Cargo reported for Exportation, a copy of Report thereof to be delivered to the Searcher; and before Clearance, the Master to deliver Content; and before Clearance, Certificates to be delivered to Searcher; and Label signed as authority to depart.—Before clearance outwards, if there be on board any ship goods part of the inward cargo reported for exportation in the same ship, the master shall deliver to the searcher a certified copy of the report inwards of such goods, and if this copy be found to correspond with the goods so remaining, the searcher shall sign the same, to be filed with the certificates or cockets, if any, and Victual-

Hull, Shields, Yarmouth, Falmouth, Dublin, Belfast, Cork, Leith, Glasgow, Aberdeen, Greenock, Dundee and Waterford. But officers commanding revenue cruisers, may receive the same allowance duty free from their ordinary ports of rendezvous.—G.O. 18 Sept. 11 Dec., 1817, and No. 159. 1848 to Aberdeen.

ling Bill of the ship. And the master shall also deliver a Content ⁽¹⁾ of such ship to the searcher, and shall answer such questions as he shall demand of him concerning the ship, the cargo, and the intended voyage. And before clearance, the certificates, if any, shall be delivered to the searcher, who shall compare the Shipping Bill with the content and certificates, if any, and file such certificates, copy of report inwards of goods reported for exportation in such ship, if any, and the Victualling Bill, with a label attached and sealed thereto, in the form and to the effect following:

[Seal.] Number of Certificates [Number in figures.]
 Ship [Name of Ship.]
 Master [Name of Master.]
 [Date of Clearance.] [Signature] _____ Searcher.
 [Signature] _____
 Collector or Comptroller.

and such label, when filled up, and signed by the Searcher and the Collector or Comptroller, shall be the clearance and authority for the departure of the ship⁽²⁾. And the shipper of any British goods and such goods as were previously chargeable with duty at value laden in such ship, under a penalty of 20*l.* shall deliver to the broker, agent or other person clearing the ship, a duplicate⁽³⁾ of the bill of lading thereof at the time of signing, with an endorsement of the quality and value of such goods, and such broker, &c., within fourteen days after the final clearing of the ship, shall deliver to the Collector or Comptroller a full and accurate list ⁽³⁾ of all such goods with the quantities and value thereof from the bills of lading so delivered to him, with such bills annexed thereto; and on failure thereof, such broker, &c. shall forfeit 20*l.* and for this purpose the duplicate bill of lading shall not be liable to stamp duty.—S. 141 & 142.

Goods on board to correspond with content, and goods shipped contrary to provisions forfeited.—If any goods liable

⁽¹⁾ For Form of Content, see p. 55.

⁽²⁾ If any ship having cargo on board shall depart from any port without being duly cleared the master shall forfeit 100*l.* 18 & 19 Vict. c. 96, s. 11.

Accuracy in the declaration of the value of British merchandise exported is a point to which great importance is attached. It is the duty of the Customs' officers to give all the attention in their power to the subject, and whenever it shall appear necessary, they are to impress upon shippers the importance of not entering any specification of value without the most careful regard to the real amount thereof.—G. O., No. 125, 1855.

⁽³⁾ So much of the above section as relates to the delivery of a duplicate bill of lading, and within 14 days after final clearance of the ship, a list of such goods with the quantities and values thereof, is repealed by 18 and 19 Vict. cap. 96. s. 44.

to duty on importation, or taken from the warehouse to be exported, or entitled to drawback which are enumerated in the content shall not be duly shipped before the departure of any ship, or shall not be certified by the proper officer as short-shipped such goods shall be forfeited; or if such goods shall be taken on board ship and not enumerated in the content, the master shall forfeit the sum of 5*l.* in respect of every package, and if goods duly shipped shall be landed at any other place than that for which they shall have been cleared, unless satisfactorily accounted for, the master shall forfeit a sum equal to treble the value of the goods so landed; or, if any goods be shipped, put off or water-borne to be shipped, without being duly cleared, they shall be forfeited.—S. 143 & 144.

*In ballast.—Clearance to be notified on victualling bill.—Master to answer questions—and ships, whether laden or in ballast to clear out under a penalty of 100*l.**—Before any ship shall depart not having goods on board, except stores from the warehouse, the Collector or Comptroller shall clear such ship in ballast by notifying the clearance and the date on the victualling bill, and delivering it to the master, and ships having only passengers with baggage on board, and ships laden only with chalk or slate, shall be deemed to be in ballast; and if such ship shall depart without being so cleared if she have any such stores on board, the master shall forfeit 100*l.*—S. 145.

AS TO THE BOARDING OF SHIPS AFTER CLEARANCE OUTWARDS.

*Officers may board ships after clearance, and goods on board without certificate where required forfeited; or, if any certificated goods missing, penalty 20*l.**—Officers of Customs may board any ship after clearance outwards within the limits of any port within 4 leagues of the United Kingdom and demand the ship's clearance; and if there be any goods on board in respect of which certificates are required not contained in such ship's certificates, or any stores not endorsed on the victualling bill, such goods or stores shall be forfeited; and if any goods contained in such certificates be not on board, the master shall forfeit 20*l.* for every package of goods contained in such certificates and not on board.—S. 146.

*Seals upon stores from the warehouse broken, master to forfeit 20*l.* and ships not bringing to at stations, penalty 20*l.**—If any officer of the Customs shall place lock, mark, or seal upon goods taken from the warehouse without payment of duty as stores, and such lock, &c., be wilfully opened, or broken, or if such stores be secretly conveyed away, before the final departure of such ship on her foreign voyage, the master shall

forfeit 20*l.*, and if any ship departing from any port shall not bring to at such stations as shall be appointed for the landing of officers, or for further examination previous to departure, the master shall forfeit 20*l.*—S. 147 & 148.

Time of exportation and departure defined.—The time of exportation shall be that at which any goods shall be shipped on board the export ship, and that of the last clearance shall be deemed the time of departure of such ship.—S. 149.

Goods that may be prohibited by proclamation.—The following goods may be prohibited to be exported or carried coastwise: arms, ammunition, gunpowder, military and naval stores, and any articles capable of being converted into or made useful in increasing the quantity of military or naval stores, provisions, &c.; and if any goods so prohibited be exported, carried coastwise, or water-borne for that purpose, they shall be forfeited.—S. 150.

TRANSHIPMENT REGULATIONS.

[APPLICABLE TO GOODS BROUGHT TO THIS COUNTRY FROM FOREIGN PARTS.] ⁽¹⁾

1. All goods in transit to be in the position of goods entered for exportation only, and at the time of ship's report must be described by their specific name and declared "in transit;" no goods described under a general denomination, such as "Merchandize," or "Contents unknown," to be entitled to the privilege.

2. Constructive warehousing to be entirely abolished, and in lieu thereof, the following regulations adopted.

3. Report of the inward cargo to be made in duplicate, setting forth the marks and numbers, general description of the goods, consignee, &c.

4. A transit bond to be entered into, either by the consignee of the import ship for the whole cargo, or by each consignee

⁽¹⁾ These regulations are at present applicable only to the ports of London, Liverpool, Southampton, Hull, Goole, Grimsby, Newhaven, and Poole. The Board requests that it be distinctly understood, that the measure is experimental, and that if advantage be taken to commit fraud, the regulations will be withdrawn.—B. M. 18th May, 1850.

for his own particular goods, if so desired; the bond to reach the integrity of the import as well as export transaction.

5. All goods to be endorsed on the export documents, as heretofore, except sugar, which is to be distinguished as refined or unrefined; and also manufactures of silk, which, as well as other manufactured goods, are to be endorsed, formally and duly, and one value given for the whole; the cocket and bill and bond note, and also one copy of inward report, to be forwarded to the Registrar of the station; the address of the shipper to appear on the cocket and bill, and that of the surety on the bond note.—Transshipment cockets to be of a different form to others, and none but Transshipment goods to be endorsed thereon.

6. On the Registrar receiving the cocket and bill, he shall compare the same with the inward report, and, finding them to correspond, shall issue his order for the delivery of the goods from the import vessel into the custody of the licensed lighterman named, and in charge of a Tide Waiter, to be conveyed to the dock or station designated. The registrar to mark on the report against the said goods the day and hour on which such order issued, and the name of the export ship (¹).

7. On the goods arriving at the docks, the Tide Waiter is not to leave his charge, but the lighterman or merchant is to acquaint the Registrar, who will sign the cocket and bill, adding the hour and day of such certification: the cocket and bill to be then forwarded to the Searcher for the station where the export vessel is lying, or if he is already sufficiently employed, the Registrar is to appoint a Searcher for the particular duty, but observing that under no circumstances whatever is the cocket and bill to be given out of the hands of the Customs' Officers. The Registrar is to retain the bond note and report and proceed in the same manner with every cocket and bill presented to him, writing off the export ship against the inward report.

8. On the Searcher receiving the cocket and bill, he is forthwith to visit the lighter, and if no unnecessary delay has taken place, he may at once issue the pricking note, authorising the delivery of the goods into the export vessel,

(¹) If there are several export ships taking parts of the cargo of one import vessel, it will be requisite that a copy of the inward report should be sent to every dock or station where an export vessel lies; but it would only be required in respect of the goods to be transhipped, and should be copied by the merchant from the Long Room Report, and signed by the Clerk of the Inward Report Office.

and at any time during the operation make such examination of the goods as will satisfy him as to their general identity, but is not called on to make any detailed examination of any particular package, unless suspicion exists, in which case he is to communicate with the Landing Surveyor, and take his directions thereon.

9. When it shall be necessary to examine any package of silks or other delicate goods, the merchant to be called on to make the necessary arrangements for so doing, if such should not exist at the station, and also to bear every expense incurred.

10. The merchant to make application for an Officer to go in charge of every description of goods entered for transit, the expense attending the same to be borne by the merchant being charged at the rate of 6*d.* per hour, until the goods are finally taken on board the export ship, a deposit to be made in every case, or a general deposit to be made; but wine, spirits, tea, tobacco in cases and boxes, bales or serons, shall be conveyed in deck craft only, secured under the Crown's locks.

11. Where the goods are conveyed by lighter, they are to be taken to the searcher on the station where the vessel is lying within 24 hours in London and 12 hours at the out-ports; goods not so taken within such space of time to be subjected to more extended examination.

12. In order that Transhipment may be confined to *bond fide* transactions, and that lighters may not be floating warehouses for unexamined goods, 6 days will be allowed for the completion of Transhipments for all goods except for silks, spirits, wines, nutmegs, tea, and tobacco, for which 3 days only will be allowed: if at the expiration of the time specified the shipment of the goods on board the export vessel shall not have commenced, the searcher is to refuse to certify to them as a Transhipment, and shall call on the parties to warehouse them for exportation only, and the goods to be dealt with as if so originally entered.

13. Provided that goods be unavoidably shut out from the vessel for which they were originally entered to be exported, and another export vessel be ready to take the same, they may be short shipped on the first documents, and on fresh bond and cocket issuing, a second term of time equal to the first may be granted for taking the goods on board the second vessel, but no second transfer to be allowed.

14. Where vessels are lying alongside each other, and the entire cargoes are to be taken out of the one vessel, and put

into the other, the Registrar shall specially appoint an Officer to superintend the transaction, such Officer to be furnished with the report inwards, and cockets and bill for the export vessel, and to check the documents with each other, and see that the facts of the case agree with the particulars endorsed. During the transit of the cargoes, which are to be tallied out of the one vessel into the other by different Tide Waiters, the proper officer is to make such casual examination as will enable him to satisfy himself of the general integrity of the transaction, recording on the shipping bill the nature and extent of such examination. Should it be requisite to examine goods of a delicate nature, such as silks &c., they may be examined in the cabin of the ship, if fit for such purpose and with the captain's consent, and his finding the means of properly opening and closing the package, otherwise the goods are to be sent to the nearest examining floor for examination, in charge of a Tide Waiter, at the merchant's expense.

15. When the goods are duly shipped in the export vessel, the searcher is to certify to the same, and forward the cocket and bill to the clearing office in the usual manner.

16. When the export vessel or vessels have left the docks or river, the Registrar shall forward his copy of the inward report, with the names of the export ships endorsed thereon, (as before directed) to the office Searcher in town, who shall attach the same to the vessel's file of bills, which are to pass over to the Examiner in the usual course for jerquing, and from the bills so jerqued, the accounts for statistical purposes are to be compiled. A Blue Book with a short copy to be forwarded by the Searcher to the Jerquer.

17. All Transshipments to be confined to the times specified in 110th section of the Regulation Act, and no Transshipment operations to be continued after dark, unless with the express sanction of the Board or Principal Officers at an outpost.

18. In every case of Transshipment, the export vessel not to be of less than 60 tons register.

19. These regulations supersede all others on the subject.

20. No transshipment to take place in the river below Deptford creek, and when practicable, the tide waiters are to be relieved every eight hours during the winter, and every twelve hours in summer, and no lighter or lug boat is to convey transit goods unless a proper shelter be constructed therein to protect the tide waiters from the inclemency of the weather.

TRANSHIPMENT OF CORN REGULATIONS.⁽¹⁾

[APPLICABLE TO PORTS ONLY TO WHICH THE GENERAL TRANSHIPMENT REGULATIONS HAVE NOT BEEN EXTENDED.]

Application having recently been made to the Board by importers of Corn at several Out-ports (to which the General Transhipment Regulations have not been extended), that Corn may be allowed to be transhipped from the importing vessel to another vessel for foreign parts, without payment of duty ;

The Board sanction the transhipment of Corn, under the following conditions, at those ports where the General Transhipment Regulations, approved by the Order of the Lords of the Treasury of the 26th April, 1850, are not in force; viz.:—

That the Corn intended for immediate exportation be reported "in transit," and that a duplicate of the Report be furnished.

That the Corn be entered for transhipment by Shipping Bill, and the proper Bond be executed either by the consignee or consignees of the import ship or by the exporter or exporters, as may be desired; the Bond to record the import as well as the export transaction.

That the Registrar or Searcher do compare the documents; and, if found to agree, he do issue his Order for the delivery of the Corn from the import into the export ship, (provided the vessels lie alongside each other), in charge of a Tide-waiter; and, should it be found necessary to forward the Corn from one vessel to the other by Lighter, an Officer is to be sent in charge of the same, at the expense of the party giving the Bond, and at the rate of fourpence per hour.

That the Searcher do make frequent visits both to the import and export ships during the operation; and, when completed, that he do certify the shipment on the Shipping Bill, retaining the Bond Note and copy of Report, on which he is to state the name of the export ship, with the date of the completion of the transaction;—the Shipping Bill to be annexed to the ship's file and transmitted to the Examiner in the usual manner.

At those Ports where Corn is discharged by the Officers of the Waterguard, the duty of the Searcher may be performed by the Tide Surveyor.

(¹) G. O. No. 3, 1857.

(A.)—SHIPPING BILL.

For Foreign Corn in Transit.

Ship's Name.	Whether British or Foreign Ship ; if Foreign, the Country.	Master's Name.	Port or place of Destination.
Royal Adelaide.	British, 430 tons.	W. Waddell.	Cadix.

Marks.	Numbers.	Description of Packages.	Quantity, Quality & Description of Goods.
			One thousand quarters Wheat ; Ex Carl Auguste. Russian Ship. Malta and Petersburg.
			Received on Board One Thousand Quarters.
Total No. of Packages.			W. W. SACK, Master or Mate.

(Signed) ALFRED HAWARD, Exporter or Agent,

(Countersigned) J. W. CAULIER, Searcher.

Dated this _____ day of _____ 1858.

REGULATIONS
FOR
THE CLEARANCE AND SHIPMENT OF BONDED
AND DRAWBACK GOODS FOR EXPORTATION.⁽¹⁾

[APPLICABLE TO LONDON ONLY.]

ARTICLE 1.

*Bonded Goods for Shipment from the Warehouse into the Ship
 alongside or in the same Dock.*

The Exporter, or his representative, to present the usual documents and pricking note to the Comptroller of Accounts for the station where the goods are warehoused; having received the Locker's order and pricking note, to deliver the order to the Locker, and the pricking note to the master or mate on board the ship.

The Comptroller of Accounts to compare and sign the documents as heretofore; to sign and stamp the pricking note, and return it, with the Locker's order, to the Exporter; to forward the shipping bill and duplicate to the Principal Searcher's office by the first messenger leaving after the documents have been signed.

The Locker having received the Locker's order, is to deliver the goods, and certify their delivery on the order; if the goods consist of tea, spirits or tobacco, he is to certify from actual knowledge, "saw delivered;" and in other cases where his personal attendance has not been practicable, to satisfy himself otherwise of the correct delivery, and to certify "delivered as per Warehousekeeper's account;" to forward each day the Locker's orders of the previous day's delivery to the Principal Searcher's office.

The Office Searcher, on receipt of the shipping bill, to forward a slip containing the particulars of the goods to the Tide

(1) B. M. 30th November, 1857, as an experimental measure on transferring the duties to the Waterguard Department: Adopted permanently by B. M., 9th June, 1858, which Minute authorizes, that the shipment of beer and of all other Excise goods for drawback when waterborne, be entrusted to the officers of the Waterguard.

Surveyor on the station where the export vessel is lying ; to file the shipping bills, as heretofore, that the content of the vessel may be prepared from them ; to see that all goods cleared have been duly shipped, or are otherwise satisfactorily accounted for, either by transfer to some other vessel, or as having been returned to the warehouse, or as remaining in the warehouse ; to take care that in the latter cases it be properly noted by the Comptroller of Accounts on the shipping bills that the goods have been re-entered in the Registers ; to see that all short shipments and deficiencies are satisfactorily accounted for, or the duties thereon paid ; to certify the shipment upon the Locker's orders from the pricking notes after the ship has sailed, and return them to the respective Comptrollers of Accounts.

The Tide Surveyor, having received the slip, to examine the goods on board the vessel, and return the slip, with the examination noted upon it, to the Principal Searcher's office ; to take the receipt of the Master or mate on the pricking note when there is no Tidewaiter on board, and countersign the signature in proof that it is genuine ; to deliver the pricking notes to the broker or master of the ship, to enable him to clear the vessel ; but in the case of steam vessels, the pricking notes are to be forwarded from Gravesend, as heretofore, observing that the pricking notes for bonded and drawback stores are required in the Searcher's office, both for sailing and steam vessels, before the victualling bill can be issued or the ship cleared.

ARTICLE 2.

Bonded Goods removed for Shipment by Lighter.

The Exporter, or his representative, to proceed as directed by Article 1, excepting that the pricking note is to be given either to the Locker or Lighterman, instead of being taken to the ship.

The Lighterman to give a receipt for the goods ; or an undertaking to convey and ship on board the vessel named the goods specified in the order, or satisfactorily account for the same to the proper officers when called upon ; to deliver the pricking note with the goods on board the ship.

The Comptroller of Accounts to proceed as directed by Article 1.

The Locker to proceed as directed by Article 1, and to procure the undertaking of the Lighterman to duly ship or account for the goods, or take his receipt for them, before they are removed from the station.

The Tide Surveyor }
The Office Searcher } to proceed as directed by Article 1.

ARTICLE 3.

Transshipment Goods by Lighter.

The Exporter, or his representative, to present documents as heretofore to the Registrar in the Long Room, obtaining from him the pricking note at the same time as the transshipping order, and to deliver them to the Lighterman.

The Registrar to forward the shipping bill and bond note to the Principal Searcher's office; to sign and stamp the pricking note, and issue it with the transshipping order to the Exporter.

The Office Searcher to forward the slip to the Tide Surveyor where the export ship is lying; to certify the shipment on the bond note from the receipt on the pricking note, and forward it with the lighter note to the Jerquer.

The Lighterman to proceed as directed by Article 2.

The Tide Surveyor to examine the goods on board the export ship; to certify on the lighter note the number of packages received, and forward it with the slip, to the Principal Searcher's office; after the examination has been made, to proceed as directed by Article 1.

ARTICLE 4.

Drawback Goods by Lighter.

The Exporter, or his representative, to clear the goods with the Searcher on the station where the ship is lying, as heretofore.

The Searcher to examine the goods; to issue the pricking note, and take Lighterman's receipt on the shipping bill, as heretofore; to forward shipping bill to the Principal Searcher's office as soon as practicable after the examination of the goods.

The Office Searcher to forward the slip to the Tide Surveyor; to certify from the pricking notes the shipment of the goods upon the Customs debentures, and also on the certificates, and permits of Inland Revenue, after the vessel has sailed, and forward them as heretofore.

N.B.—Drawback goods not shipped, may, if they have remained in the charge of the Tide Surveyor, be transferred in like manner with bonded goods, and be removed for shipment without a further minute examination, provided they are accompanied by an Officer, at the expense of the exporter.

ARTICLE 5.

Bonded Goods removed by Lighter, not Shipped, to be Transferred.

The Tide Surveyor to note on the slip that the goods are "not shipped for transfer," and return it to the Principal Searcher's office; upon a written undertaking from the exporter, or his representative, to give transfer bond, the Tide Surveyor is to indorse the pricking note with the name of the new ship, and permit the removal of the goods to the vessel named.

The Exporter, or his representative, to obtain the transfer certificate at the Principal Searcher's office: and after transfer bond has been given to present the shipping bills to the Transfer Clerk, as heretofore; to obtain from him the new pricking note and forward it to the master or mate on board the new ship to meet the goods.

The Office Searcher, upon receipt of the slip showing the goods to be "not shipped," to take care that the particulars are entered into the Transfer Register, and that the goods are transferred to some other vessel, or returned to the warehouse in due course; when transfer bond has been given, and the new shipping bill received, to issue the pricking note for the new ship to the exporter, retaining the shipping bill for the ship's file; to forward the slip to the Tide Surveyor on the station where the vessel to which the goods have been transferred is lying; to certify the transfer on the Locker's order and return it to the Comptroller of Accounts.

The Comptroller of Accounts, upon receipt of the Locker's order duly noted that the goods have been "transferred," is to treat it in all respects as if "shipped," the Office Searcher being responsible for the proper disposal of the goods.

ARTICLE 6.

Bonded Goods removed by Lighter, not Shipped, to be returned to Warehouse.

The Tide Surveyor to note on the slip that the goods are "not shipped," to return it to the Office Searcher, and permit the return of the goods to the warehouse.

The Office Searcher to return the Locker's order to the Locker, and the shipping bill to the Comptroller of Accounts.

The Locker to certify the receipt of the goods into the warehouse upon the Locker's orders, and forward it to the Comptroller of Accounts, taking care that the Superintendent

of Lockers has first certified upon the order that the goods are correctly received.

The Comptroller of Accounts to certify upon the shipping bill that the goods have been re-entered in the Register, and return the document to the Office Searcher.

ARTICLE 7.

Bonded Goods cleared for Shipment by Lighter, not delivered from the Warehouse.

The Locker, at the expiration of fourteen days after the Locker's order has been issued, or sooner, should the vessel named have sailed, or if he has received intimation that the goods are not intended to be shipped, to obtain the counterpart of the Locker's order, and return it with the order to the Comptroller of Accounts, having previously noted thereon that the goods have not been delivered.

The Comptroller of Accounts } to proceed as directed by
The Office Searcher } Article 6.

ARTICLE 8.

Bonded Goods cleared for Shipment by Lighter, Short Shipment, and Deficiencies.

The Tide Surveyor to certify any short shipment or deficiency of the goods on the slip and pricking note, showing, where practicable, the mark and number of any package which may be missing, or in which deficiencies may have been discovered; to forward the slip, specially addressed, to the principal Office Searcher.

The Office Searcher to take care that such short shipments and deficiencies are satisfactorily accounted for according to the terms of the export bond, or the duties thereon paid.

ARTICLE 9.

Bonded Goods cleared for Shipment by Lighter, not Shipped, to be "Landed for Transfer" into the Charge of the Searcher.

The Tide Surveyor to forward the slip to the Searcher on the station where the goods are to be landed.

The Searcher, having received the goods, to examine them, and note on the slip, "receiver in charge," and forward the slip to the principal Searcher's office.

The Office Searcher to proceed as directed by Article 5,

observing in the event of the goods being returned to the warehouse, that the Locker's order be obtained to accompany them on such return, and if the goods be not transferred or returned to the warehouse within six days, they are to be sent to the Queen's warehouse.

ARTICLE 10.

Bonded Goods removed from the Warehouse by Cart for Shipment from the Quay into Ship alongside.

The Exporter, or his representative, to proceed as directed by Article 1, excepting that he is to present the pricking note with the dandy note to the Searcher on the station where the export ship is lying, as heretofore.

The Comptroller of Accounts to proceed as directed by Article 1, excepting that the pricking note is not to be issued when the goods are to be conveyed by cart; to give the dandy note and Locker's order to the Exporter, as heretofore.

The Locker, having delivered the goods to the carman, and obtained his receipt, to enclose the dandy note in an envelope and forward it with the goods to the Searcher on the station where the export ship is lying; to certify the delivery upon the Locker's order and forward it to the Principal Searcher's office as directed by Article 1.

The Office Searcher, on receipt of the shipping bill, to forward a slip to the Tide Surveyor, and proceed as directed by Article 1.

The Shipping Officer to see that the number of packages received agrees with the dandy note, to certify the number on the back, as heretofore, and return it to the Searcher; having received the pricking note from the Searcher (after the goods have been examined), to show it to the wharfinger, and deliver it to the master or mate on board the ship; to give his strict attention to the shipment of the goods; to certify upon the dandy note that the goods have been shipped, and to return it to the Searcher to be forwarded to the Principal Searcher's office.

The Searcher to examine the goods, and record his examination on the dandy note; to issue the pricking note to the Shipping Officer, and give his general supervision to the shipment of the goods.

The Tide Surveyor, having received the slip, to ascertain that the goods are on board the ship, and certify the same on the slip, to obtain the receipt of the master or mate to the pricking note, and proceed as directed by Article 1.

ARTICLE 11.

Bonded Goods removed by Cart for Shipment from Quay into Lighter.

<i>The Exporter</i> <i>The Comptroller of Accounts</i> <i>The Locker</i> <i>The Tide Surveyor</i> <i>The Searcher</i>	}	to proceed as directed by Article 10.
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The Shipping Officer to proceed as directed by Article 10 ; to obtain the signature of the lighterman upon the dandy note for the goods, and deliver the pricking note to the lighterman, as heretofore.

ARTICLE 12.

Bonded Goods removed by Cart, not shipped, to be Transferred.

The Searcher to note on the dandy note that the goods are not shipped, and forward it to the Principal Searcher's office ; having received it back from the Office Searcher with the transfer noted upon it, to issue the pricking note for the new ship ; if the goods are to be removed to any other station by cart, the dandy note is to be enclosed in an envelope, and forwarded by the Officer in charge of the goods to the Searcher on the station where the export ship is lying, and the new pricking note to be there issued ; if the goods are to be removed by lighter, the Lighterman's receipt is to be taken on the dandy note, which is to be forwarded to the Principal Searcher's office.

The Exporter, or his representative, to obtain the transfer certificate at the Principal Searcher's office : and after transfer bond has been given to present the shipping bill as heretofore.

The Office Searcher to forward the slip to the Tide Surveyor on the station where the ship to which the goods are transferred is lying.

ARTICLE 13.

Bonded Goods removed by Cart, not Shipped, to be returned to the Warehouse.

The Office Searcher to forward the shipping bill to the Comptroller of Accounts , and return the Locker's order to the Searcher.

The Searcher to forward the dandy note and Locker's order to the Locker by the Officer in charge of the goods ; having received the dandy note back from the Locker with the receipt

of the goods noted thereon, to forward it to the Principal Searcher's office.

The Locker to note on the order and dandy note the return of the Goods into the Warehouse; to forward the order to the Comptroller of Accounts (taking care that the Superintendent of Lockers has first certified upon it that the goods are correctly received), and to send the dandy note back to the Searcher.

The Comptroller of Accounts to certify on the shipping bill that the goods have been re-entered on the register, and return the document to the Principal Searcher's office.

ARTICLE 14.

Bonded Goods to be removed by Cart, not delivered from the Warehouse.

<i>The Locker</i>	} to proceed as directed by Article 7.
<i>The Office Searcher</i>	
<i>The Comptroller of Accounts</i>	

ARTICLE 15.

Drawback Goods for Shipment from the Quay into Ship alongside.

The Exporter, or his representative, to present the usual documents to the Searcher where the export ship is lying, as heretofore.

The Searcher to examine the goods, and forward the shipping bills and excise certificates to the Principal Searcher's office as soon as practicable after the examination; to issue the pricking note to the Shipping Officer, and proceed as directed by Article 10.

<i>The Office Searcher</i>	} to proceed as directed by Article 10.
<i>The Shipping Officer</i>	
<i>The Tide Surveyor</i>	

ARTICLE 16.

Drawback Goods not Shipped.

May be transferred under the same regulations as directed by Article 10.

N.B.—Nothing in these regulations to interfere with the regulations now in force with respect to goods being sent in charge of Officers.

BOUNTIES AND DRAWBACKS

OF THE

CUSTOMS AND INLAND REVENUE

Payable either at the Custom House of the Port of Exportation, or at that where the import duty was paid.

	£	s.	d.
BEER, (1), made in the United Kingdom, exported as merchandize, in the brewing of which the worts used were of the following specific gravity, viz.,			
1·041° barrel of 36 gallons	0	4	1
1·054° ditto	0	5	5
1·068° ditto	0	6	9
1·081° ditto	0	8	1
1·095° ditto	0	9	6
1·108° ditto	0	10	10
1·122° ditto	0	12	2
(17 & 18 Vict. cap. 27; (Inland Revenue)			
BOOKS, in complete sets, or, if periodicals, in perfect parts, and account books, plain or ruled, bound or unbound, exported as merchandize—(Inland Revenue)—2 & 3 Vict. cap. 23 lb.	0	0	1½*
COFFEE, roasted, shipped as stores, or removed to the Isle of Man for home use there.—18 & 19 Vict. cap. 97 lb.	0	0	3

(1) By the 17 & 18 Vict. cap. 27, a penalty is imposed upon any person who, on giving notice to ship Beer for exportation, shall represent the original gravity of the worts used in brewing such Beer to have been greater than the actual gravity thereof before fermentation; or who shall claim a higher rate of Drawback in respect of such Beer than he is justly entitled by law to claim; and in such cases the Beer is liable to forfeiture.

No Drawback will be paid upon any Beer, the shipment of which has not been certified by the proper Officer of Customs.

Drawback may be allowed on beer shipped as stores on board vessels bound to foreign parts, provided none of the packages be opened, nor any of the beer be consumed in the United Kingdom.—G. O., No. 78, 1855.

Bottled strong beer may be exported on drawback in cases containing 2 dozen quart or 2 dozen pint bottles, provided the quantity exported, be not less than 36 gallons.—G. O., No. 14, 1846.

The examination of Beer and of all other Excise goods for Drawback is in future to be entrusted to the Officers of the Water Guard.—B. M. 8th June, 1858.

* Five per cent. additional to be allowed. 3 & 4 Vict. cap. 17.

	£	s.	d.
HOPS, British cured and fit for use.—(Inland Revenue.)—1 and 2 Geo. 4, cap. 100, lb.	0	0	2*
PAPER, viz., sheathing-paper, button-paper, button-board, mill-board, paste-board, scale-board,—(Inland Revenue.)—2 and 3 Vict. cap. 23 ⁽¹⁾ lb.	0	0	1½*
— Printed, Painted, or Stained, doz. sqr. yds.	0	0	2*
PLATE ⁽²⁾ , of wrought Gold, manufactured and marked in Great Britain, (Customs' Drawback), viz. :—			
..... made since the 1st Dec., 1784 . . oz.	0	8	0
..... made since the 5th July, 1797 . . oz.	0	16	0
..... made since the 31st Aug., 1815 . . oz.	0	17	0
— of wrought Silver, manufactured in Great Britain, assayed and marked therein, viz. :—			
..... made since the 1st Dec., 1784 . . oz.	0	0	6
..... made since the 5th July, 1797 . . oz.	0	1	0
..... made since the 10th Oct., 1804 . . oz.	0	1	3
..... made since the 31st Aug., 1815 . . oz.	0	1	6
— of wrought Gold or Silver, being new, and not having been used, and duly marked, manufactured in Ireland, and exported; (3 & 4 Wm. 4, cap. 97) oz.	0	1	0
RICE, or PADDY, cleaned in the United Kingdom.—18 and 19 Vict., cap. 97 cwt.	0	0	4½
SUGAR, REFINED, until the 31st March, 1860, (20 & 21 Vict. cap. 61) :—			
— Refined sugar in loaf, complete or whole or lumps duly refined having been perfectly clarified and thoroughly dried in the stove and being of an uniform whiteness throughout, or Sugar Candy, or Sugar refined by the centrifugal machine, or by any other process, and not in any way inferior to the export standard No. 3, approved of by the Lords of the Treasury			
cwt.	0	17	2

* Five per cent. additional to be allowed.—3 & 4 Vict. cap. 17.

(1) Glazed paper is not entitled to drawback on exportation, but the allowance is made on glazed and other press papers for clothiers and hotpressers when used in the pressing of woollen cloths and stuffs.—2 & 3 Vict. cap. 23.

(2) The drawback on Plate is paid at Goldsmiths' Hall, notwithstanding the entry outwards is made at, and the debenture issued from, the Customs.

Drawback is allowed on plate exported as merchandise, and for the private use of persons residing or going to reside abroad, provided it be new, and never been used.—25 Geo. 3, cap. 64, and 52 Geo. 3, cap. 59.

SUGAR, REFINED, continued:

	£	s.	d.
— Such refined sugar already described, if pounded, crushed, or broken in a warehouse approved by the Commissioners of Customs, such sugar having been there first inspected by the officers of Customs in lumps or loaves, as if for immediate shipment, and then packed for exportation in the presence of such officers and at the expense of the exporter . cwt.	0	17	2
— Refined sugar unstoved, pounded, crushed or broken, and not in any way inferior to the export standard sample No. 1, approved by the Lords of the Treasury, and which shall not contain more than 5 per cent. moisture over and above what the same would contain if thoroughly dried in the stove cwt.	0	16	4
— Bastard or refined sugar, unstoved, broken in pieces, or being ground, powdered, or crushed, not in any way inferior to the export standard sample No. 2, approved by the Lords of the Treasury . cwt.	0	15	1
— Bastard or refined sugar being inferior in quality to the said export standard sample No. 2 cwt.	0	12	8
TOBACCO, manufactured in the United Kingdom, made into Cut, Shag, Roll, or Carrot Tobacco, or Segars, such Segars, when exported as merchandise, being packed in cases containing not less than 80 lbs. net weight, on exportation or shipment as stores—(18 & 19 Vict. cap. 97) . lb.	0	2	7½*
WINE, excepting Lees of Wine, upon exportation or shipment as stores—(18 and 19 Vict. cap. 97.) (¹)			
— the produce of a British Possession gallon	0	2	9*
— all other sorts gallon	0	5	6*

* 5 per cent. additional to be allowed.

(¹) *Overclaim for Drawback on Wine.*—In all cases where the overclaim amounts to 2½ per cent. on the quantity entered, the exporter is required to apply to the Commissioners of Customs for permission to amend the same, the debenture being withheld pending the decision; but the shipment of the goods may proceed, provided there be no reason to suspect that fraud was intended. Where the overclaim is less than 2½ per cent., the Landing Surveyor and the Searcher at the station may permit the amendment of the claim, and certify the correctness of the alteration on the Shipping Bill.—B.M. 3rd Dec., 1857.

INLAND REVENUE DUTIES.

	£	s.	d.
Hops grown in Great Britain lb.	0	0	2*
— Imported from Ireland to England. (43 Geo. 3, cap. 69; 45 Geo. 3, cap. 94.) . lb.	0	0	2*
MALT, made from Barley, or any other Corn or Grain (except Malt made for home use in Scotland and Ireland from Bear or Bigg only), or Malt brought thence into England without certificate. (6 Geo. 4, cap. 58) bushel	0	2	7*
— made from Bear or Bigg only, in Scotland or Ireland, for home use . . . bushel	0	2	0*
PAPER, glazed, sheathing, button, button-board, mill-board, paste-board, and scale-board. (2 & 3 Vict., cap. 23). . . . lb.	0	0	1½*
PLATE, of Gold, wrought (4 Geo. 4, cap. 26.) oz. Troy	0	16	0
— Silver wrought oz. Troy	0	0	6
SPIRITS, (18 & 19 Vict., cap. 94) (¹) . . . gall	0	8	0
— plain British Spirits, made in Guernsey, Jersey, Alderney, or Sark . . . gallon	0	9	0
SUGAR, made in the United Kingdom is liable to the same duties of Inland Revenue as are chargeable on sugar imported.— 20 & 21 Vict. cap. 61.			

* 5 per cent. additional duty to be charged. 3 and 4 Vict. cap. 17.

(¹) By the Act, 21 Vict., cap. 15, the duties on Spirits were assimilated, the additional duty of one shilling and ten pence per gallon having been levied on Spirits distilled or consumed in Ireland, on and after the 19th April, 1858.

SHIPS' STORES.

Every foreign ship employed in carrying goods or passengers coastwise from one part of the United Kingdom to another, or from the islands of Guernsey, Jersey, Alderney, Sark, or Man, to the United Kingdom, or from thence to any of the said islands, or from one of the said islands to another, or from any part of one of those islands to any other part of the same, shall be subject, as to stores for the use of the crew and in all other respects, to the same laws and regulations to which British ships so employed are now subject.—18 & 19 Vict., cap. 96, s. 13.

Coasting vessels may not ship bonded goods as stores, and officers are not to act upon any "Request" until bond has been given.⁽¹⁾—G. O. 18th May, 1839, and 19th Sept., 1843.

Burden of Ship, and Duration of Voyage.—Bonded stores may be shipped on board vessels of 50 tons burden at least⁽²⁾, bound on a foreign voyage, the duration of which, out and home, will not be less than 40 days, provided such stores be borne upon the victualling bill, duly granted and shipped under the care of the proper officers.⁽³⁾—16 & 17 Vict., cap. 107, s. 140.

⁽¹⁾ The master or owner is required to sign the "Request Note" in the presence of the Searcher, or at those ports where there is no stationary Searcher, in the presence of some other competent official.—G.O., No. 17, 1857.

⁽²⁾ Bonded Stores may be shipped, duty free, on board foreign ships of war, and foreign merchant vessels bound to distant ports, or putting into ports in this country, on a voyage home, on like conditions to those prescribed in T. O. 14th March, 1845.—G. O. No. 43, 1849.

⁽³⁾ Before a victualling bill is issued, the Searchers are to ascertain with regard to vessels taking cargo, that they are regularly entered outwards, and with respect to vessels in ballast, that the master's ballast declaration, has been produced.—B. M. 9th Jan., 1840.

Vessels clearing Coastwise to take in Cargoes.—On the clearance coastwise of vessels in London to take in cargoes for foreign parts, the Searchers are to apprise the Collectors and Controllers at the outports where the vessels may be bound, of the quantity and description of the goods shipped as stores, and that bond has been given that such stores shall not be consumed, nor any package opened or altered, until the vessel's final clearance. The Collectors and Controllers are in like manner to cause a similar communication to be made to the ports where the outward cargoes are to be taken on board, and the officers at such ports are to see that the same are on board.—B. M. 19th Feb., 1833.—See also G. O. No. 71, 1848.

A TABLE OF

*Being the maximum quantities that may be shipped of Foreign
factured Goods, or upon Drawback: calculated for the
Kingdom to the several parts of the World, out and home.—*

For the Master, each Mate, and each Cabin Passenger Wine is allowed, and Beer for each Person on board.				SEGARS, (2) NEGROHEAD, TOBACCO UN- MANUFACTURED OR BRITISH MANUFACTURED TOBACCO. (3)		For each Person on board.	
WINE and BEER. (1)		SUGAR, REFINED.				PEPPER.	TEA (4).
1 quart per day.		3 oz. per day.		1 1/2 oz. per day.		1 1/2 oz. per day.	1 oz. per day.
DAYS.	galls. gills.	lbs. oz.	lbs. oz.	lbs. oz.	lbs. oz.	lbs. oz.	lbs. oz.
40	12 16	9 6	0 12 1/2	0 3 1/2	0 12 1/2	0 3 1/2	0 12 1/2
42	13 4	9 13 1/2	0 13 1/2	0 3 1/2	0 13 1/2	0 3 1/2	0 13 1/2
80	25 0	18 12	1 9	0 7 1/2	1 9	0 7 1/2	1 9
90	28 4	21 1 1/2	1 12 1/2	0 8	1 12 1/2	0 8	1 12 1/2
95	29 22	22 4 1/2	1 13 1/2	0 8 1/2	1 13 1/2	0 8 1/2	1 13 1/2
100	31 8	23 7	1 15 1/2	0 8 1/2	1 15 1/2	0 8 1/2	1 15 1/2
105	32 26	24 9 1/2	2 0 1/2	0 9 1/2	2 0 1/2	0 9 1/2	2 0 1/2
110	34 12	25 12 1/2	2 2 1/2	0 9 1/2	2 2 1/2	0 9 1/2	2 2 1/2
120	37 16	28 2	2 5 1/2	0 10 1/2	2 5 1/2	0 10 1/2	2 5 1/2
130	40 20	30 7 1/2	2 8 1/2	0 11 1/2	2 8 1/2	0 11 1/2	2 8 1/2
140	43 24	32 13	2 11 1/2	0 12 1/2	2 11 1/2	0 12 1/2	2 11 1/2
150	46 28	35 2 1/2	2 14 1/2	0 13 1/2	2 14 1/2	0 13 1/2	2 14 1/2
160	50 0	37 8	3 2	0 14 1/2	3 2	0 14 1/2	3 2
165	51 18	38 10 1/2	3 3 1/2	0 14 1/2	3 3 1/2	0 14 1/2	3 3 1/2
180	56 8	42 3	3 8 1/2	1 0	3 8 1/2	1 0	3 8 1/2
185	57 26	43 5 1/2	3 9 1/2	1 0 1/2	3 9 1/2	1 0 1/2	3 9 1/2
190	59 12	44 8 1/2	3 11 1/2	1 0 1/2	3 11 1/2	1 0 1/2	3 11 1/2
200	62 16	46 14	3 14 1/2	1 1 1/2	3 14 1/2	1 1 1/2	3 14 1/2
210	65 20	49 3 1/2	4 1 1/2	1 2 1/2	4 1 1/2	1 2 1/2	4 1 1/2
230	71 28	53 14 1/2	4 7 1/2	1 4 1/2	4 7 1/2	1 4 1/2	4 7 1/2
240	75 0	56 4	4 11	1 5 1/2	4 11	1 5 1/2	4 11
260	81 8	60 15	5 1 1/2	1 7 1/2	5 1 1/2	1 7 1/2	5 1 1/2
270	84 12	63 4 1/2	5 4 1/2	1 8	5 4 1/2	1 8	5 4 1/2
360	112 16	84 6	7 0 1/2	2 0 1/2	7 0 1/2	2 0 1/2	7 0 1/2
365	114 2	85 8 1/2	7 2	2 0 1/2	7 2	2 0 1/2	7 2
380	118 24	89 1	7 6 1/2	2 1 1/2	7 6 1/2	2 1 1/2	7 6 1/2
400	125 0	93 12	7 13	2 3 1/2	7 13	2 3 1/2	7 13
420	131 8	98 7	8 3 1/2	2 5 1/2	8 3 1/2	2 5 1/2	8 3 1/2
430	134 12	100 12 1/2	8 6 1/2	2 6 1/2	8 6 1/2	2 6 1/2	8 6 1/2
450	140 20	105 7 1/2	8 12 1/2	2 8 1/2	8 12 1/2	2 8 1/2	8 12 1/2
700	218 24	164 1	13 10 1/2	3 14 1/2	13 10 1/2	3 14 1/2	13 10 1/2

(1) Wine, in lieu of Spirits (1 pint Wine = 1/2 pint Spirits), may be shipped, or a proportion of each. When bottled in the warehouses, in cases of not less than one dozen reputed quarts; but duty-paid wine may not be shipped for drawback in less than three dozen reputed quart bottles on each occasion.—G. O. 1st April, 1834, & 18th Feb., 1836.

(2) The entire quantity to be shipped in one package.—B. O. 23rd Nov., 1832.

(3) Two pounds per lunar month for each non-commissioned officer or soldier embarked for foreign service are allowed. T. O. 4th Oct. 1845.

(4) The total allowance may be taken in either article—1/2 oz. Tea being equivalent to 1 oz. of Coffee, Cocoa or Cocoa Paste.—G. O. 24th June, 1833.

SHIPS' STORES,

Goods, free of duty, from the Warehouses; and of British Manufacture of all officially-estimated Voyages from the United Kingdom. The additional 25 per cent. to provide for casualties is included.

For each Person on board.

COFFEE or COCOA.	SUGAR RAW, and MOLASSES. ⁽¹⁾	DRIED FRUITS and RICE, of each.	BUTTER, and CHEESE,	VINEGAR.	SPIRITS ⁽²⁾
1 oz. per day	2½ oz. per day.	4½ oz. per day	4 oz. per day.	2 gill per day	1 gill per day
lbs. oz.	lbs. oz.	lbs. oz.	lbs. oz.	galls. gills.	galls. gills.
3 2	7 2	14 5	12 8	0 14	1 18
3 4½	7 8	15 0	13 2	0 15	1 20½
6 4	14 4	28 9	25 0	0 28	3 4
7 0½	16 1	32 2	28 2	1 0	3 16½
7 6½	16 15	33 14	29 11	1 1	3 22½
7 13	17 13	35 11	31 4	1 3	3 29
8 3½	18 12	37 8	32 13	1 5	4 3
8 9½	19 10	39 4	34 6	1 7	4 9½
9 6	21 6	42 14	37 8	1 10	4 22
10 2½	23 3	46 7	40 10	1 14	5 2½
10 15	25 0	50 0	43 12	1 18	5 15
11 11½	26 12	53 9	46 14	1 21	5 27½
12 8	28 9	57 2	50 0	1 25	6 8
12 14½	29 7	58 14	51 9	1 27	6 14
14 1	32 2	64 4	56 4	1 31	7 1
14 7½	33 0	66 3	57 13	2 2	7 7
14 13½	33 14	67 11	59 6	2 4	7 13½
15 10	35 11	71 6	62 8	2 7	7 26
16 6½	37 8	75 0	65 10	2 11	8 6½
17 15½	41 1	82 2	71 14	2 17	8 31½
18 12	42 13	85 11	75 0	2 21	9 12
20 5	46 6	92 13	81 4	2 28	10 5
21 1½	48 3	96 6	84 6	3 0	10 17½
28 2	64 4	128 9	112 8	4 0	14 2
28 8½	65 2	130 5	114 1	4 2	14 8
29 11	67 13	135 11	118 12	4 7	14 27
31 4	71 6	142 3	125 0	4 14	15 20
32 18	75 0	150 0	131 4	4 22	16 18
33 9½	76 12	153 9	134 6	4 25	16 25½
35 2½	80 5	160 11	140 10	5 0	17 18½
54 11	125 0	250 0	318 12	7 26	27 11

⁽¹⁾ Cane-juice, or Syrup, may be substituted in any desired proportion not exceeding 2½ oz. ; or, in Temperance Ships, 3 oz. per diem.—G. O. No. 21, 1851.

⁽²⁾ One-fifth of the quantities of Spirits is permitted to be shipped on board Temperance Ships for medical purposes.—G.O. 18th December, 1857.

Brandy, Rum, Geneva and other foreign "Spirits not sweetened," also "British sweetened Spirits."—B.M., 23rd Nov., 1832, 18th Dec., 1840; and G.O., 2nd June, 1857.

Colonial Rum, or British Spirits bonded with the Excise, should be in the proportion of one-half part of the spirits shipped.—G. O. 31st July, 1838.

Surplus Stores⁽¹⁾ are subject to the same duties and regulations as merchandize, and may be entered, on payment of the proper duties for the private use of the master, purser, or owner of the importing ship, or of any passenger to whom they may belong or may be warehoused for the future use of such ship, although the same could not legally be imported as merchandize.—16 & 17 Vict., cap. 107, s. 70.

(1) Steam vessels trading between the Channel Islands and this country may supply themselves at the former places with stores for the voyages from and to; but, on arrival here any surplus stores the Tide Surveyor may consider needful shall be placed under seal on board, until the return voyage.—B. O. 27th Nov. 1850 (Southampton).

Drawback Stores shipped on board a British vessel clearing from one port in the United Kingdom for another British and a foreign port; the debentures for such stores should not be issued until a certificate shall have been received by the officers at the port of shipment from the Collector and Comptroller at the port whence the ship sailed on her foreign voyage, to the effect that such goods were actually on board at the time of her departure; and in any case in which the Collector and Controller shall receive a letter of advice of the shipment of drawback goods, and the vessel does not arrive within a reasonable time, they are not to fail to communicate the circumstance to the officers who had written.—G. O. No. 71, 1848.

Stores for the use of the crews on board British Colonial ships *victualled abroad* for the voyage to this country and back, whilst the crew remains on board, such portion may be delivered by the Tide Surveyor from under seal, from time to time, as may be necessary for the use of the crews whilst the vessels are re-loading; but no part of such stores may be landed under any circumstances, except in charge of an officer for deposit in the Queen's warehouse; and the indulgence not to extend to stores shipped from the bonded warehouses in this country.—G. O. No. 33, 1850.

Spirits reported as stores left on board vessels, whether British or Foreign, to be in future secured under official seal in a place on board, selected by the Tide Surveyor, and set apart for that purpose, instead of placing the seal on the packages themselves.—G. O. No. 108, 1845. But spirits, in excess of what may be deemed a fair allowance for present use on board foreign vessels resorting to the coast of the United Kingdom for the purpose of fishing are to be secured in the Queen's warehouse until their departure.—B. O. 29th Jan., 1842.

Masters of vessels, in rendering their reports, are cautioned against irregularities, as regards surplus stores, and informed that the provisions of the 50th s. of 16 & 17 Vict. cap. 107, will be strictly enforced in those cases in which it shall appear that such irregularities have resulted from a want of due caution on their part.—B. M. 16th Dec., 1843.

— *Bond to be given* prior to the shipment of all goods (B. P. Rum included) that may be removed from the bonded warehouse for such purpose.—G. O. 18th Sept., 1843, and No. 124, 1847. When the employment of an officer for the purpose of following store goods may be necessary, the principle of charging the parties with a moiety only of his day's pay is affirmed in cases in which he may have been employed by the Crown during a part of the same day.—G. O. No. 44, 1847.

Cargo used as Stores—Penalty.—If it shall appear at any time that goods shipped from the warehouses as cargo, have been used as stores⁽¹⁾, or otherwise disposed of during the voyage, and not accounted for to the satisfaction of the Commissioners of Customs, the bond entered into will be put in suit, and the full penalty enforced.—B. M. 29th March, 1843.

Ships' Stores removed to another Port.—All legal sized packages of warehoused goods, forwarded from one warehousing port to another, shall be forwarded under the ware-

(1) *Surplus Stores* of one vessel may be transferred to any other vessel, on compliance with the usual regulations, and subject also to the restrictions of the 140th sec., 16 and 17 Vict. cap. 107.—G. O. 2nd May, 1835.

— requiring documentary proof of produce, may be admitted to entry, upon the master making declaration on the warrant that they are of British Possession produce.—B. O. 6th June, 1832.

— Rum, the surplus stores of ships from a British Possession, may be admitted to entry at the low duty, provided the officers can certify, by endorsement on the warrant, that it is the produce of a British Possession in America; the master also making proof that the same was shipped in the United Kingdom as stores.—B.O. 4th Dec., 1845.

— on board vessels in English ports from Scotland or Ireland.—*Regulations affecting*, see Inland Revenue G.O. 26th July, 1849.

— on board any importing vessel about to proceed coastwise only, must be placed under seal, and a particular account thereof transmitted to the Collector or Controller, at the port of destination; and whenever the quantity of high-duty goods appears excessive, a special bond must be required.—G.O. No. 116, 1845.

— *British Biscuit*, may be passed duty free by the Tide Surveyors upon the master making a declaration that the article is British; such declaration to be annexed to the Tide Book and the number of packages to be noted therein.—G.O. No. 62, 1850.

— Biscuits being returned stores, and biscuits shipped as stores.—See G.O. No. 132, 1845, G.O. 25th April, 1843, and 8th Feb., 1844.

— The unconsumed stock of Tobacco injured by the voyage may be delivered for re-manufacture upon bond being given to return the same into the warehouse within a limited period for re-shipment as stores.—T. O. 6th Sept., 1833.

The Board having adverted to the regulation established at this port by minute of the 23rd February, 1843, with the view of relieving the Tide Surveyors from the intervention to which they were subjected in the execution of their ordinary duties by queries from the Jerquer's office, arising out of discrepancies between the quantities of stores reported and those found on board, direct that at the time of rummage the Tide Surveyors should call on the Master to account for any such discrepancies, and if satisfied, make a memorandum to that effect at the foot of the rummage account; or, if otherwise, forthwith report the circumstance, that the necessary steps may be taken before the departure of the vessel upon another voyage.—G O. No. 116, 1848.

housing regulations; and all packages less than the legal size, and all packages removed as stores from a warehousing port to a port not a warehousing port, shall be removed under special bond.⁽¹⁾—G. O. 23rd July, No. 80, 1845.

Spirits and Tobacco removed to Ports not Warehousing Ports in illegal packages.—Packages of Spirits and Tobacco, containing less than the legal quantity, may be removed to ports not warehousing ports for those articles, upon special bond for their shipment as stores within three months, and payment of duties upon any deficiencies; the officers at the port of removal to apprise the Collector and Comptroller at the port of destination of the delivery of the goods, and of the circumstances under which it has been allowed. This regulation is not intended to prevent the shipment of stores in illegal sized packages on board vessels proceeding from one port to another, and intended for use upon the foreign voyage from such second port.—G. O. No. 36, 1848.

Repacking for Stores, is confined to the following articles, and in no case are the goods allowed to be repacked into smaller quantities than those specified against each. viz.⁽²⁾ :—

	Packages.		Packages.
Black or Green Tea	7lbs.	Rice	56lbs.
Raw Sugar	56 "	Almonds out of the shell 7 "	
Refined Sugar	28 "	Ditto in the shell.	28 "
Currants or Raisins ⁽³⁾	14 "	Butter	28 "
Tobacco	14 "	Cheese	14 "
Cigars ⁽⁴⁾	4 "	Cocoa	28 "
Raw Coffee	28 "	Spirits, viz. : ⁽⁵⁾ —Brandy	
Molasses	56 "	Rum, Geneva	5 galls.

⁽¹⁾ Stores for a particular ship at another port, are to be treated as direct exportations and removed under special bond, in like manner as stores removed to places which do not possess bonding privileges under the G. O. No. 80, 1845, a certificate from the officer of the revenue having cognisance of the shipment, that the goods have been put on board the vessel being deemed sufficient proof of their exportation. In each case it is to be stated on the bond and request notes that the delivery has taken place under the conditions of this minute, G.O. No. 83, 1852. Form of Bond contained in G.O. No. 12, 1853.

⁽²⁾ This order does not apply to cases where, with reference to the number of the crew and the duration of the voyage, so large a quantity of each article may not be required.—G. O. No. 45, 1844.

⁽³⁾ As boxes of raisins are weighed on importation at five in a draft, they may be delivered for stores on the average weight of five instead of weighing each box separately.—B. M. 31st July 1850.

⁽⁴⁾ Cigars allowed to be shipped in packages of 2 lbs.—B. O. 17th Oct., 1848, No. 507.

⁽⁵⁾ See G.O. No. 100, 1849, for regulations respecting the shipment thereof.

S T O R E S .

A list of the average number of Days at which may be estimated the duration of a Voyage from the United Kingdom to the different Ports enumerated, and back.

Ports.	Days.	Ports.	Days.	Ports.	Days.
Abo - - -	100	Botany Bay - -	420	Coquimbo - -	400
Algiers - - -	120	Batavia - - -	400	Chili - - -	360
Almeria - - -	100	Corunna - - -	80	Calcutta - - -	400
Azores Islands -	80	Cadix - - -	90	Columbo - - -	365
Alicant - - -	110	Carlsrona - -	100	Ceylon - - -	365
Altea - - -	110	Carthageua - -	100	Cuddalore - -	400
Antigua - - -	180	Cape de Verde Is-	100	China - - -	420
Augustine's Bay -	150	lands, viz. :-		Canton - - -	420
Ancona - - -	160	St. Antonia,		Dantzic - - -	100
Alexandria - - -	180	St. Vincent,		Drontheim - -	100
Ascension Island -	240	St. Jago,	120	Delaware Bay -	180
Archipelago Isles	180	Ceuta - - -		Demerara - -	150
Annabona - - -	180	Canary Isles - -		Dominica - -	180
Archangel - - -	120	Christiana - -		Davis's Straits -	240
Australia - - -	420	Copenhagen - -	100	Embsen - - -	42
Alexandretta - -	180	Cette - - -	130	Elbing - - -	95
Aquapulco, Mexico	450	Civita Vecchia -	180	Elsineur - - -	100
Bremen - - -	42	Corsica, Isle of -	180	Elba Isle - -	180
Bayonne - - -	80	Cayenne - - -	180	Essequibo - -	180
Biliboa - - -	80	Cape Hayti - -	210	Faro Islands, North	100
Bordeaux - - -	80	Charlestown - -	120	Sea - - -	
Bergen - - -	100	Chesapeake Bay -	120	Faro Island, Canaries	95
Bona - - -	120	Cuba - - -	210	Ferrol - - -	80
Bornholm - - -	100	Curagoa - - -	180	Fayal - - -	80
Barcelona - - -	110	Cronstadt - - -	100	Fernando Po - -	180
Bay of Roses - -	110	Candia, Isle of -	160	Falkland Islands -	240
Baltimore - - -	120	Cephalonia - -	160	Friendly Islands -	420
Bahama Isles - -	150	Corfu Isle - -	180	Gottenburgh - -	100
Barbadoes - - -	180	Calabar - - -	180	Gibraltar - - -	100
Berbice - - -	180	Cape Coast Castle	200	Genoa - - -	130
Bermuda - - -	120	Carthageua, Spanish	240	Grenada - - -	180
Boston - - -	120	Main - - -		Guadaloupe - -	180
Buhia - - -	200	Cape St. Mary - -	180	Greek Islands and	180
Brasils - - -	200	Constantinople -	180	Greece - - -	
Buenos Ayres - -	240	Columbia River -	700	Gallipoli - - -	180
Bay of Campeachy -	240	Cumana - - -	240	Greenland Fishery -	180
Barcelor - - -	365	Cyprus - - -	180	Goree - - -	190
Bombay - - -	365	Cape of Good Hope	240	Guayaquil - -	420
Bengal - - -	400	Callao - - -	400	Gaugapatam - -	400

STORES, continued :

Ports.	Days.	Ports.	Days.	Ports.	Days.
Hamburgh	- 42	Manilla	- 420	Rome	- 120
Heligoland	- 42	Mangalore	- 365	Rhode Island	- 180
Hayti	- 210	Masulipatam	- 400	River Gambia	- 120
Halifax	- 120	Mocha	- 365	Rio Grande	- 200
Havana	- 200	Nantz	- 80	Rio Janeiro	- 200
Honduras	- 240	Newfoundland	- 120	Salce	- 120
Hudson's Bay	- 240	North Bergen	- 100	Stettin	- 100
Hobart Town	- 400	Naples	- 120	Stockholm	- 100
Ioeland	- 100	Narbonne	- 120	St. Antonio	} Canary Isles } 95
Ivica	- 110	Nice	- 120	St. Jago	
Italy	- 120	Nevis	- 120	St. Vincent	
Isle of Sable	- 120	Nova Scotia	- 120	St. John's, Newfound-	
Ionian Isles	- 120	New York	- 120	land	- 120
Islands in the Archi-		New Brunswick	- 120	St. Mary's	- 95
pelago	- 120	New Port	- 120	St. Michael's, Azores	80
Isle of France and		New Providence	- 160	St. John's, New	
Bourbon	270	New Orleans	- 120	Brunswick	- 120
Jamaica	- 210	New Guinea	- 400	St. Andrew, ditto	- 125
Java	- 400	New South Wales	- 400	Salerno	- 120
Konigsberg	- 100	New Zealand	- 400	Sardinian Isle	- 120
Lisbon	- 80	Negapatam	- 400	St. Andero	- 80
Lubec	- 100	Oporto	- 80	St. Ubes	- 80
Leghorn	- 120	Odessa	- 240	Susa	- 120
Long Island	- 120	Otaheite	- 420	Savannah	- 150
La Guayra	- 240	Owhyhee	- 420	Syracuse	- 140
La Conception	- 400	Petersburgh	- 100	St. Augustine's Bay	- 150
Lima	- 420	Pillau	- 100	St. Bartholomew	- 120
Ladrones	- 400	Placentia Harbour	- 120	St. Croix	- 120
Maastroom	- 100	Port Saint John, New-		St. Christopher's	- 120
Malaga	- 100	foundland	- 120	St. Domingo	- 210
Madeira	- 90	Port-au Prince, Hayti	210	St. Eustatia	- 120
Mernel	- 100	Palermo	- 120	St. Lucia	- 120
Mogadore	- 120	Pensacola	- 100	St. Martin	- 120
Majorca	- 110	Philadelphia	- 120	St. Thomas	- 120
Minorca	- 110	Porto Rico	- 210	St. Vincent	- 120
Marseilles	- 120	Providence, Bahama		Salonica	- 220
Messina	- 120	Islands	- 120	Santa Martha	- 240
Montreal	- 150	Pernambuco	- 120	St. Salvadore, or Bahia	200
Malta	- 140	Porto Bello	- 240	St. Sebastian	- 210
Martinico	- 210	Para	- 125	Senegal	- 120
Marigalante	- 120	Panama	- 420	Sierra Leone	- 120
Miramichi	- 120	Peru	- 400	Scandaroon	- 120
Montserrat	- 120	Philippine Islands	- 420	Syra	- 120
Maranham	- 120	Pondicherry	- 400	Smyrna	- 120
Monte Video	- 220	Pelew Islands	- 420	St. Helena	- 240
Madagascar	- 270	Quebec	- 150	Sydney, N. S. Wales	400
Mexico	- 450	Queen Anne's Point	120	Sumatra	- 400
Mauritius	- 270	Rochelle	- 80	Society Islands	- 420
Madras	- 400	Revel	- 100	Swan River	- 265
Malabar	- 365	Riga	- 100	Singapore	- 265
Malacca	- 400	Rugen	- 100	Surat	- 265

STORES, continued :

Ports.	Days.	Ports.	Days.	Ports.	Days.
Sandwich Isles	- 420	Trinidad	- 180	Venice	- 160
South Sea Fishery, 4 years		Tobago	- 180	Vera Cruz	- 260
Tangiers	- 120	Trieste	- 160	Venezuela	- 240
Trinity Bay	- 120	Truxillo	- 410	Valdivia	- 400
Tunis	- 120	Timor	- 420	Valparaiso	- 400
Tarragona	- 110	Tellicherry	- 365	Van Diemen's Land	- 360
Touningen	- 42	Tranquebar	- 400	Wyburg	- 160
Toulou	- 80	Trincomalee	- 380	Zara	- 160
Tripoli	- 120	Vigo	- 80	Zea	- 160
Teneriffe	- 95	Valentia	- 110	Zante Isle	- 160
Tortola	- 180				

NOTE.—For such places as are not included in the foregoing list, the same allowance should be granted as is given to the place situated nearest thereto.

RENT ON GOODS
IN THE QUEEN'S WAREHOUSES.

	£ s. d.
Firkins of Butter each	Per Week.
Packages of baggage, and on small packages of presents, &c., viz.—Boxes, Kegs, Jars, &c., Empty Casks, Bundles of Mats, and of empty Sacks, all Samples, and Wines, Spirits, or other Liquids, not exceeding one gallon . . . each package	0 0 1
Packages of Wine, Spirits, or other Liquids, exceeding one gallon, and not exceeding twenty gallons . . . each package	0 0 2
— exceeding twenty gallons . . . each package	0 0 4
Cheese, loose the ton	0 0 6
All other Packages and Goods, not exceeding sixty cubic feet, each package, or when loose . . . each parcel	0 2 0
— exceeding sixty and not exceeding eighty cubic feet each package, or when loose . . . each parcel	0 0 4
— exceeding eighty and not exceeding one hundred cubic feet, each package, or when loose . . . each parcel	0 0 8
And for every ten cubic feet in addition thereto . . .	0 1 0
	0 0 6
Stores of Naval Officers, and Surplus Stores from Merchant Vessels, deposited for security of duties, viz. :—	
<i>Packages of Wines, Spirits, Cordials, and other Liquids.</i>	
Under two gallons each package	Nil.
Two gallons, and under six gallons . . . each package	0 0 1
Six gallons and upwards each package	0 0 2
<i>Packages and Parcels of Dry Goods—</i>	
Not requiring one cubic foot of space, each package or parcel .	Nil.
One foot, and not above two cubic feet	0 0 1
Exceeding two cubic feet	0 0 2

NOTE.—In any case however, in which the same party deposits several Packages of surplus Stores, amounting altogether to two gallons or upwards of liquids, or of dry goods requiring one cubic foot of space or upwards, Rent is to be charged accordingly, although each Package may be of less content than two gallons, or require less space than one cubic foot.

That all Goods not being Baggage or Stores, be allowed to remain three clear days in the Warehouse free of rent, to afford parties a sufficient time to examine and clear the same. That Baggage and Surplus Stores, not being Stores of Naval Officers, be allowed to remain a week free of Rent; but if any Goods, Baggage, or Stores, not being the Stores of Naval Officers, be not cleared within the periods above specified, the Rent shall commence from the day on which the same were received.

That Rent be not charged on Stores forming the remains of the Sea Stock of Naval Officers paid off from Her Majesty's Ships, until the same shall have been in the Warehouse twelve months. That in cases in which the Board's Orders for delivery be not complied with, and the goods taken away within 14 days from the date of the Order, Rent be charged for the time they remain after that period.—G. O. No. 76, 1851.

TOBACCO RENT,

CHARGEABLE AT THOSE PORTS ONLY WHERE THE QUEEN IS WAREHOUSE-KEEPER FOR TOBACCO. (1)

Tobacco, unmanufactured.

	Cwt. qr. lb.	Cwt. qr. lb.	
Hogshead, American	—	under 20 0 0	net 4½d.
Tierce	—	8 0 0	3d.
Cask, German	—	6 0 0	4d.
"	6 0 0	and under 9 0 0	4½d.
Case or Bale	—	under 1 2 0	1½d.
"	1 2 0	and under 2 2 0	2½d.
"	2 2 0	4 0 0	3d.
"	4 0 0	6 0 0	3½d.
"	6 0 0	8 0 0	4d.
"	8 0 0	10 0 0	4½d.

Tobacco, manufactured.

Packages	—	under 2 0 0	1d.
"	2 0 0	and under 3 0 0	1½d.
"	3 0 0	4 0 0	2d.

Cigars and Cheroots.

Chest or Box, Havannah	—	under 2 0 0	gross 3d.
"	2 0 0	and under 3 0 0	4½d.
" German	—	under 1 2 0	2½d.
"	1 2 0	and under 2 2 0	3d.
"	2 2 0	3 2 0	3½d.
"	3 2 0	5 0 0	4½d.

In all cases where the fraction of a week does not exceed 3 days, no Rent is to be charged for such fraction; but if exceeding 3 days, Rent is to be charged for a week. Rent commences from the time of deposit of the first package of a cargo in the Tobacco Warehouse.

Rent on Repacked Packages of Manufactured Tobacco and Cigars.

Not exceeding 10 lbs. net . . . ½d.

Exceeding 10 lbs. and not exceeding 20 lbs. . . ¾d.

Exceeding 20 lbs. and not exceeding 30 lbs. . . 1½d.

And so on for all repacked packages above 30 lbs.—B.M., 20th Nov. 1857.

(1) Applicable only to Tobacco imported subsequently to the passing of the 20 & 21 Vict. cap. 62, or which has been or may be bonded or re-bonded between that period and the transfer of the premises from the Crown to a private warehouse-keeper.—B.M. 31st Dec. 1857.

RENT ON GOODS WAREHOUSED IN THE CROWN'S PREMISES IN IRELAND.

B. O. 15th August, 1846.

List of Goods.	Rent per Week.
	<i>s. d.</i>
Almonds, per barrel	0 1 each
— per bale under 4 cwt.	0 1½ each
— per box	0 0½ each
Anchovies, per barrel	0 4 per score
— per keg	0 4 per score
Apples, per barrel	0 0½ each
Baggage, Passengers', per package	0 1 each
Barley, Pearl, barrel or keg	0 0½ each
Biscuits in bags, about 1 cwt.	0 0½ per bag
Books, per box	0 1½ each
— per pack or chest	0 2 each
Bottles, empty, per hamper	0 1 each
Candles, per case	0 1 each
Cantharides, per case under 4 cwt.	0 2 each
Capers, per barrel	0 0½ each
Cheese, Parmesan, tub or case	0 1 each
— loose	0 4 per ton
Cocoa Shell	0 6 per ton
Coffee and Cocoa	0 8 per ton
Currants, per butt	0 3 each
— per pipe	0 2 each
— per carroteel	0 1½ each
— per barrel	0 1 each
Earthenware, per case or crate	0 1½ each
Figs, drum	1 0 per 100
— ½ and ¼ drums	0 6 per 100
— frails	1 0 per 100
Flour	0 2½ per ton
Ginger, per bag	1 3 per 100
Grapes, per cask or jar	2 0 per 100
Hats, Leghorn, per case or tub	0 1½ each
Herrings, per barrel	2 0 per 100
Hops, per bag	0 1½ each
— per pocket	0 1 each
Iron	0 1 per ton

List of Goods.	Rent per Week.
	<i>s. d.</i>
Isinglass	0 4 per ton
Lead	0 1 per ton
Leather, per bale	0 1 each
Liquorice, per case or barrel	0 1 each
— Root, per bale, under 2 cwt.	0 1 each
Mats, per bundle, 10 mats	0 4 per 100 bls.
Molasses, per puncheon	0 2 each
Nutmegs, per cask	0 1 each
Nuts, per bag	1 6 per 100
Oil, per half-chest	0 3 per score
— per common jar	0 2 each
— per half-jar	0 1½ each
— Olive, in casks	0 4 per tun
— Seed, in casks	0 4 per tun
— Palm	0 3 per tun
Olives, per keg, about 4 gallons	0 0½ each
Onions, per bushel or basket	0 0½ each
Oranges and Lemons, per chest	0 1 each
— per box	0 0½ each
Paper, per bale or chest	0 1 each
Peas, per tierce	0 1 each
— per bag, 4 bushels	0 0½ each
Pepper, per bag	0 0½ each
Pill Boxes, per vat	0 4 each
Pimento, per bag	2 0 per 100
Plums, Portugal, in boxes about 3lbs. each	0 4 per 100
Prunes and French Plums, per cask, 5 to 7 cwt.	0 1½ each
— 2 to 3 cwt.	0 1 each
— per chest, about 1 cwt.	2 0 per 100
— per half-chest	1 2 per 100
— per quarter-chest	1 0 per 100
— per chest, containing Cartoons	0 1 each
Raisins, per barrel	0 1 each
— per half-barrel	0 0½ each
— Denia and Valentia boxes	2 0 per 100
— half and quarter-boxes	1 0 per 100
— frails and baskets	1 0 per 100
— Malaga boxes	1 0 per 100
— Malaga half and quarter-boxes	0 6 per 100
— frails and baskets	1 0 per 100
Rice, per tierce or barrel	0 1 each
— per bag	2 0 per 100
Seeds, Onion and Canary, per bag, under 2 cwt.	0 0½ each

List of Goods.	Rent per Week.
	<i>s. d.</i>
SEEDS, continued:	
— Clover, per bag or cask	0 0½ each
Shot	0 2 per ton
Silk, per bale	0 2 each
Slate Pencils, per case or cask	0 1 each
Soap, per case, under 2 cwt.	0 1 each
Steel	0 2 per ton
Sugar, per hogshead	0 2 each
— per tierce	0 1½ each
— per barrel	0 1 each
— per box	0 1 each
— per bag	2 6 per 100
— refined in bulk	0 4 per ton
Sugar Candy in packages not ex. 40 lbs. ⁽¹⁾	0 0½ per cwt.
Tallow, Russia	0 1 per ton
Tea, in packages under 30 lbs. ⁽²⁾	0 0½ each
— per chest, not ex. 130 lbs. weight	0 0½ each
— „ exceeding 130 lbs.	0 1 each
Toys, per vat, large	0 4 each
— chests, large	0 3 each
— „ small	0 2 each
Vermicelli, per case, under 1 cwt	0 1 each
— under 56 lbs.	0 0½ each
— under 28 lbs.	0 0¼ each
Vinegar, per pipe	0 2 each
— per hogshead and tierce	0 1 each
Wine and spirits, butt, pipe or puncheon	0 3 each
— per hogshead	0 1½ each
— per quarter-cask	0 1 each
— in cases	0 1 per case
— and Spirits, contng. 1 doz. or less ⁽³⁾	0 0½ each
Wood, viz., Square Timber	0 0½ per load
— Deals	0 2 per 120
— Pipe Staves	0 9 per 1200
— Hogshead, ditto	0 6 per 1200
— Barrel, W. I. and Hhd. ditto	0 4 per 1200
— Lathwood	0 3 per fathom

Other goods not enumerated, of the like weight or bulk, to be charged in proportion to these rates. The rent upon goods housed to commence from the day of the ship or vessel beginning to discharge; twenty-five per cent. to be deducted from the rent for all time exceeding 52 weeks.

⁽¹⁾ B. O. to Cork, 11th May, 1850.

⁽²⁾ B. O. to Cork, 21st Oct., 1857.

⁽³⁾ B. O. 14th Nov., 1857.

RUSSIA COMPANY'S DUES (1).

The importer of goods from any place within the limits of the trade of the Russian Company; that is to say, from Archangel, Cronstadt, Narva, Onega, and St. Petersburg (?), is required to make a declaration at the time of entry to the following effect:—

"I do declare, upon the oath I have taken to the Russia Company, that the goods mentioned were shipped on account of a freeman or freemen of the Company, or on account of a native subject or subjects of Russia, and that no other person, to my knowledge or belief, is either directly or indirectly concerned therein."

		£	s.	d.
Aniseed	cwt.	0	0	3
Garraway seed	quarter	0	0	2
Corn, viz., Wheat	quarter	0	0	0½
— of any other description	quarter	0	0	0½
Flour	cwt.	0	0	0¼
Meal of all sorts	cwt.	0	0	0¼
Linen, manufactures of . for every £100 value		0	1	0
Tallow	ton	0	0	3
Balks, above 5 inches square	the 120	0	0	4
— under 5 inches square	the 120	0	0	3
Battens	the 120	0	0	1
Clap Boards	the 120	0	0	1
Deals	the 120	0	0	3
Deal Ends	the 120	0	0	3
Fire Wood	fathom	0	0	1
Fir Timber	load	0	0	1
Handspikes	the 120	0	0	1
Lath Wood	fathom	0	0	1
Masts, great	each	0	0	2
— middle and small	each	0	0	1
Oars	the 120	0	0	4
Oak Boards	the 120	0	0	5
Oak Plank	load	0	0	3
Oak Timber	load	0	0	2
Paling Boards	the 110	0	0	1
Spars	the 120	0	0	2
Staves	the 120	0	0	1
Wainscot Logs	load	0	0	2

(1) Goods not rated in this Table, are to pay ½ per cent. according to the value, on the declaration of the importer.

(2) All persons trading from those places to the United Kingdom are required to become freemen of the Russia Company (the expense of which is 8*l.*), for which purpose, application must be made to THOMAS CORN, Esq., the Secretary, Custom House, London.

LONDON TONNAGE DUTIES.

(4 & 5 Wm. IV., cap. 82.)

NOTE.—The collection and management of these duties are now placed under the control of the Conservators of the Thames. *Vide Sect. 136-7 of "The Thames Conservancy Act," 1857.*

For every Ship or other Vessel entering Inwards or clearing Outwards in the Port of London, from or to any of the following Countries or Places, there shall be paid for every ton of her Burden, viz. :—

	<i>s. d.</i>		<i>s. d.</i>
Africa	0 ½	Holstein	0 ½
America, any part of ..	0 ½	Lapland, any part of ..	0 ½
Antwerp	0 ½	Livonia	0 ½
Azores, any of	0 ½	Louisiana	0 ½
Baltic Sea, any country or place within	0 ½	Madeira Islands, any of .	0 ½
Brabant	0 ½	Mediterranean or Adri- atic Sea, any place within, or bordering on or near	0 ½
Bremen	0 ½	Mexico	0 ½
Canary Islands, any of .	0 ½	Norway	0 ½
Channel Isles	0 ½	Pacific Ocean, any place within, or bordering on or near	0 ½
China.....	0 ½	Poland	0 ½
Courland	0 ½	Portugal	0 ½
Denmark	0 ½	Prussia	0 ½
East Indies	0 ½	Russia, in Europe	0 ½
Finland.....	0 ½	—— in Asia	0 ½
Flanders.....	0 ½	Spain, any part of	0 ½
Florida	0 ½	Sweden	0 ½
France, within Ushant..	0 ½	West Indies	0 ½
—— any other part of	0 ½	And any other place to the southward of 25 degrees of north lati- tude	0 ½
Germany	0 ½		
Gibraltar	0 ½		
Greenland	0 ½		
Hamburg	0 ½		
Holland	0 ½		

TONNAGE DUTIES IN LONDON, continued.

(4 & 5 Wm. IV., cap. 82.)

COASTWISE.

For every ship or other vessel trading Coastwise between the Port of London and any other port or place in Great Britain, Ireland, the Orkneys, Shetland, or the Western Islands of Scotland, for every voyage in and out of the said port, one halfpenny per ton.

EXEMPTIONS UNDER THE ABOVE ACT.

Any Ship or Vessel coming to or going coastwise from the Port of London, or to any part of Great Britain, unless such Ship or Vessel shall exceed 45 tons register tonnage.

Any Vessel bringing Corn Coastwise, the principal part of whose cargo shall consist of Corn.

Any Fishing Smacks, Lobster and Oyster Boats, or Vessels for Passengers.

Any Vessel or Vessels or Craft, navigating the River Thames above and below London Bridge, as far as Gravesend only.

Any Ship or Vessel entering Inwards or Outwards in Ballast.⁽¹⁾

EXEMPTIONS UNDER TREASURY AND BOARD'S ORDERS.

Any Vessel whose Cargo shall consist only of Flour and Malt.—T. O. 30th March, 1818.

Any Vessel whose Cargo shall consist principally of Corn and Flour.—B. M. 15th Dec. 1828.

EXEMPTIONS UNDER ACT 8 & 9 Vict., cap. 86, s. 139.

Any Vessel entering Inwards or clearing Outwards, in cases where the cargoes are reported for exportation, and ultimately leaving the Port without breaking bulk, or taking in merchandise for exportation.

ORPHAN DUES

PAYABLE ON

WINE IMPORTED INTO LONDON.

	s.	d.
Cape and Madeira, the pipe	1	10
French, the hogshead	1	0
Lisbon, the pipe	2	3½
Portugal, the pipe	2	3
All other sorts, the pipe	3	2
The above wines, when imported in cases, per case	0	3

⁽¹⁾ Ships laden with chalk or slate only shall be deemed to be in ballast.—4 & 17 Vict., cap. 107, s. 145.

THE
WATERSIDE PRACTICE
OF THE CUSTOMS,
AS FOLLOWED IN THE PORT OF LONDON.

The Waterside Practice of the Customs is the practical application of the laws and regulations governing that important branch of revenue, and naturally varies with the changes that are from time to time made in those laws and regulations. Hence, to transact Customs' business correctly, it is indispensable that precise and accurate information, both as to the duties and to the formulæ governing their assessment, should be obtained. So far as the merchant is concerned, the business mainly resolves itself into the entering, examining and clearing of his goods from the custody of the Crown; and the design of this section of the work is to render these processes familiar, by furnishing the requisite forms, describing how, when and where, report, entry and clearance may be made: explaining the duties of the Landing Department generally, as pursued on the River, at the various Docks, Quays, Examination Floors, Baggage and Bonding Warehouses, Wood Yards, &c.; and exhibiting the nature and purposes of the documents employed, the particulars required, with the modes of assessing, computing and recording accounts of goods and merchandize imported.

To accomplish this object in the clearest manner, it has been deemed advisable to follow the natural order:—With importations, to trace the vessel and cargo from the period of arrival in port, through the successive processes as they arise, until her discharge is completed; and with exportations, to indicate the necessary proceedings, from the entry outwards, until the vessel's final clearance.

Importation, as legally defined, takes place immediately the importing ship comes within the limits of the port; and the "time of a ship's arrival," is that at which the Report thereof shall, or ought to, have been made. Exportation is, in like manner, determined to be the time at which goods shall be shipped on board an export vessel; and final clearance, the time of her departure.

Ships' Reports.

The Master ⁽¹⁾ of every merchant vessel, within 24 hours of entering the port of arrival, is bound, under a penalty of £100, to Report his cargo to the Chief Officer of Customs, agreeably to the particulars set forth in the 50th section of the Customs Consolidation Act. The chief officer of any ship in commission from her Majesty or any foreign state, having foreign goods on board, is required, in like manner, to deliver an account in writing under his hand, and to the best of his knowledge, of the description and particulars of such goods. Before, however, the master is allowed to report, he must declare, before some person duly authorised by the Postmaster-General, that he has delivered at the Post-office all letters that were on board his ship. ⁽²⁾ And likewise, he must, under a penalty of £20, and the further sum of £10 for each alien not included in the declaration, truly declare to the number of aliens on board, or landed from his ship.

Entries. ⁽³⁾

So soon as a vessel has reported, the importers, agents, or consignees of the cargo, having been advised by receipt of Bills of Lading, or other intimation, may each enter their several goods. A latitude of 14 days is allowed by law for this purpose; but, in order to clear the vessels more speedily, *Sight Entries* are permitted to the master or owner of any ship lying alongside the Legal Quays, or Suffernance Wharves, south of the Thames from London Bridge, eastward to Dockhead, under such general description as is contained in the Report, for any goods that shall have not been entered by the owners thereof within 48 hours from the day of report, (or earlier, if a briefer limit be set forth on the Bill of Lading,) upon condition that perfect entry be made by the proprietor within one month from the date of landing. Goods so circumstanced, are only liable to seizure for inaccuracy of entry after the lapse of a month, or after the proprietor's perfect entry has been passed. If perfect entry be not made at the end of a month, or a delivery order obtained, the goods may then be sent to the Queen's Warehouse, and dealt with as if landed by "Bill of Sight."

(1) The Collector of Customs may refuse to admit any person to act as Master of a ship, unless the name appears upon the Certificate of Registry. All particulars, however, required to entitle Vessels, Masters and Seamen to British privileges, will be found embodied in the Merchant Shipping Consolidation Act.

(2) The Master, Officer, Crew or Passengers, retaining letters after the delivery of the ships' letters to the Post Office, shall forfeit £5 for each letter; and for detaining letters after demand by the Officer of Customs or person authorized by the Postmaster General, £10 for each.

(3) Goods generally are liable to seizure for being landed without entry and packages uncleared from the Queen's Warehouse are sold after the expiry of the following periods: viz., Merchandise, 3 months; Passengers' Baggage, 6 months; and Ships' Surplus Stores, 12 months.

Imperfect Warehousing Entries, under similar circumstances, may be passed by the several Dock Companies. They have also a power, after the lapse of seven clear days from the date of report upon *Dock Order*, to land, examine and warehouse all goods uncleared from ships discharging on their premises. The articles set forth in the 41st section of the Customs Consolidation Act must be duty-paid on their first entry; and merchants are required to pass perfect prime warrants, when fully cognizant of the contents of their packages; but, when ignorant of the precise description, quantity or value of their goods, they may avail themselves of *Sight Entries*, which entitling parties to a prior examination, enables them to make proper perfect entry. In London, entries for Tea and Coffee are passed at the third branch; those for goods, when duty is paid on the prime entry, and for Tobacco also, at the first branch; those for goods other than Tobacco, Tea and Coffee, from the warehouse at the second branch; and those for goods from the warehouse, for Free Goods; for goods entered for Transshipment, by Bill of *Sight*, by Bill of *Store*, or by *Baggage Sufferance*, at the fourth branch. At the same time, *Landing Orders* for all prime entries may be obtained, either from the Registrar presiding over the fourth branch, or the one at the station where the goods are examined; as may best suit the convenience of the importer.

Every entry should contain the particulars set forth in the 56th section of the Customs Consolidation Act, the quantities being specified in words at length, where such are required. In *Warehousing Entries*, however, the quantities need not be expressed, and the description may be of a general kind, as "Sugar," or "Silks," when various qualities may be embraced. Yet, in strictness, every entry is legally invalid, unless the goods are described therein under the denominations, characters and circumstances by which they are chargeable with duty.

Whenever a value is required to be stated, the importer, or his agent, is to subscribe a declaration, verifying such value. False declarations render the parties making them liable to a penalty of £100. Entries may be classed as perfect and imperfect. *Free Warrants*, *Bills of Store*, *Baggage Sufferances*, *Prime Duty-paid*, *Post Duty-paid*, and *Prime Bonding Warrants* or *Entries*, are perfect for the goods and quantities described thereon. *Sights*, *Dock Orders* and *Imperfect Warehousing Entries* passed agreeably to report, require to be completed within limited periods, either by duty-paid or bonding entries. *Dock Orders* are simply requests from the Dock authorities to the Customs Registrar at the station for permission to land the goods specified thereon. *Baggage Sufferances* and *Bills of Store* are single documents. *Sight* and *Warehousing Entries* require an accompanying bill or counterpart, in which the quantities may be expressed by figures, or in brief. *Duty Entries*, both prime and post, and *Free Entries*, require two bills, in brief. The second bill for free goods is termed a *Duplicate*, and is used for statistical purposes. It is attached to the *Blue-book* or *Order*, that a return of the quantities landed may be made thereon; after which, it is forwarded to the Examiner without delay.

Free Entries for goods not imported in bulk, require correct particulars of the packages and goods, but quantities are not imperative; when these are inserted agreeably to the Bill of Lading, however, the discharge is facilitated. It is usual to enter an amount presumably sufficient to cover the importation, or to furnish returns thereof within 14 days after the examination.

Bills of Store should specify generally the nature of the returned British goods; how, when and whence exported and re-imported. The particulars of export may be obtained by giving proper reference to the Searcher, and the back of the bill may be regarded as his certificate of the exportation. The owner endorses the Bill in the form of an entry, and makes his declaration at the foot in the presence of the Collector. Thus prepared, it is presented to the Registrar (4th branch), for a Landing Order, and is thence forwarded to the Landing Officers, who, finding the goods correspond, deliver them; or, if disagreeing with the endorsement, detain them.

Baggage Sufferances are granted for the landing and examination of packages of apparel and personal effects not discharged at the Baggage Warehouses. The forms are obtainable at the Report Office Long Room, and require only a description to be inserted. They should then be presented to the Registrar of the fourth branch, for a landing order; and upon examination, if there be no articles chargeable with duty, the packages are forthwith delivered; but if dutiable articles are found, perfect entry must be passed either by duty-paid or bonding warrant.

Prime Duty-Paid Entries should describe the goods as rated, with the precise quantities of each: and, should such quantities not cover the importation,—save for corn, and taleable goods,—a *Post Entry*, referring to the prime duty-paid, and embracing like particulars, may be passed for such differences as are shown by the examination to exist:—For corn and taleable articles, a second prime entry must be passed. On the contrary; when duty in excess is paid upon the prime, an *Over Entry*, or a *Special Certificate*, may be obtained for a return of the amount overpaid.

Prime Bonding Entries should contain like particulars, but the quantities need not be inserted; and in addition, the place of bonding must be specified. After the examination, such goods are forthwith transferred from the custody of the Landing-Waiter to that of the Locker; delivery orders being granted for them by the warehouse-keeper, on receipt of proper "Home Consumption Warrants," "Export Entries," or "Removal notices." For either of the latter purposes, bond is previously required, to ensure their due disposal. Upon removal from one port for re-warehousing at another, in addition to the endorsement of the quantity of goods received into the warehouse, on the entry, any increase or decrease must be noted. For goods so removed and constructively warehoused, an additional bill is required, that the above particulars may be endorsed by the Landing officers, and transmitted to the Examiner. Notwithstanding goods are entered to be warehoused, they may yet be delivered, on proper entries being passed, for home use or exportation, before they are housed.

Sight Entries allow merchants a prior examination of their goods in the presence of proper officers, to enable them, when from lack of sufficient information they are otherwise unable, to make perfect entry. With a declaration of this inability from the proprietor or his agent, the face of a Sight should bear the usual particulars, with the description of packages and contents as borne upon the Bill of Lading and Ship's Report; for the latter item, the utmost license is permissible. "Merchandize," "Silks," "Contents unknown," or, indeed, a blank may be left, if no better description be given by the Bill of Lading. Therein they differ from prime Bonding Warrants; for although in the latter case general terms may be employed, such as "Sugar," when embracing varied qualities and ratings of that article, or, "Silk Manufactures," when ribbons, piece goods and manufactured articles,—all separately rateable,—are included; yet if other goods be found not fairly coming under the general term, they would be considered unentered and treated accordingly: but as respects Sight entries no such detention would ensue.

The several entries for each station are forwarded to the Registrar, who, under the directions of the Landing Surveyor, appoints the officers to their special duties. Duty-paid Baggage Warrants he forwards direct to the officer for that service. Other entries, for goods to be discharged by the Landing Department, are entered by his clerks into official books destined to contain the officers' examinations, or Customs' accounts raising the charge for duty, &c.,—bonding warrants exclusively into *Red*, other entries into *Blue Books*. Nevertheless, in the blue books are inserted *Short Copies*, or abstracts of all Warehousing entries and examinations, for the special information of the Jerquer to enable him to check the returns of the cargo; the red books when completed by the Landing Waiter and compared by the Registrar, being forwarded to the Controllers of warehousing accounts, who thence take charge and issue final orders for the delivery of such goods. The blue books pertaining to the separate voyage of each ship, when returned complete by the Landing Waiter, are collected together; the various documents such as the report, warrants, lighter notes and Board's papers are collated, and the whole carefully examined by the Registrar, to ascertain that the cargo has been fully discharged and properly accounted for; they are then passed over to the Jerquer to be finally examined and stored.

Landing Examinations.

All goods imported must be examined ⁽¹⁾ either wholly, or in part, that their qualities and ratings may be known and properly returned. The importer having lodged his documents, according to their nature, obtains an order from the Registrar directed to the Tide-waiter in charge of the importing vessel, to deliver the goods after the exami-

(1) The Commissioners of Customs in special cases, have permitted packages of baggage and personal effects to be exported on bond without examination, when an endorsement of the contents of each package was given.

nation of his Surveyor, if they be such as are permitted to be discharged by the Water-guard department afloat; to tranship them; to unlade them into craft for transshipment; or, to discharge them direct, or by lighter, at such authorised dock, wharf, or legal quay as is named in the order, that they may be there examined and cleared.

In the assessment for duty, the practice is to take weighable goods at, or as near a net weight, as can conveniently be done, having regard to the preservation of the goods, and a due dispatch of business. At the Queen's warehouse, packages are opened and re-packed by *Customs' Weighers*; elsewhere, the duty of bringing goods to the scale, opening for examination, and repacking or sorting them, is done by, or at the expense of the merchant. For delicate goods, and average net weighing, decimal weights are now used at the discretion of the Landing Surveyor.

In weighing, the scale should preponderate on the goods' side, except in the case of tobacco, when the weight side should incline—1 lb. when the weight does not exceed 450 lbs., and 2 lbs. when above that quantity, being deducted from each package for draft. In taring, however, a standing beam is received. All proper deductions having been taken and the examination completed, the account should be made up and recorded in the particular denomination under which the article is rated to duty.

Bullion, Diamonds, Fresh Fish of British taking imported in British vessels, and *Lobsters* however taken, being admissible *without Report or Entry*, their examination is recorded in special books for the purpose kept at each station and lodged with the Registrar.

Free Goods.

A large proportion of Free and many low-duty Goods are now delivered by the Waterguard Department at the ship's side or on land: the exact returns for such, may be furnished by Merchants, Wharfingers or Dock Companies before or within 14 days after examination; the Crown officers satisfying themselves by examination that other goods are not passed therewith, or in lieu thereof; and when in doubt as to the character of the goods, tide surveyors are directed to apply to the landing-surveyor on the station for information. After obtaining particulars, the tide-surveyors endorse free-bills in the registrar's office, but forward their tally and examination-books to the jerquer direct. When free goods not in bulk, are examined by landing-waiters, it is necessary to call the landing-surveyor's attention to them before delivery, in order that he may check the correctness of the rating, and notify his inspection in the landing book.

Partial Examinations.

All Free and certain low-duty Goods, when the contents are properly endorsed on the warrant, may be delivered upon a partial examination. When *Goods for exportation only* are entered by ht, it is usual to open all the packages, but a perfect examination

of contents is not insisted on. The importer having obtained sufficient information thereby, to perfect by bonding entry, restricts the goods for *exportation only*, and they are warehoused accordingly.

Bonding Entries, for exportation only, with an endorsement describing the packages and contents of each, as regards the quantities and tariff ratings of all the articles contained therein, are thus treated. A selection at discretion, say about one package in ten, is made by the Landing Surveyor and examined by the Landing-waiter; when, if found corresponding, the account is rendered agreeably to the endorsed particulars, and the whole number warehoused. But, if the contents disagree with the endorsement, then the entry loses its privilege, the whole number of packages must be fully examined and warehoused according to the contents found. Goods warehoused for exportation only, are not admissible for home consumption without the prior sanction of the Board of Customs, and after full examination. To such of them also as pay duties *ad valorem* the Landing Surveyor's attention should be specially called at the time of examination; and his initials affixed to the account prior to bonding.

Sight Entries.

A Bill of Sight, as before observed, is a provisional authority for the landing of goods for examination by the importer or his agent, and legally within three clear days of the date of landing, perfect entry thereof must be made. But when a satisfactory reason is assigned in writing for the indulgence, such period may be extended other three days at the discretion of the Landing Surveyors, and farther by the Commissioners of Customs. As the examinations are completed, a sight may be perfected by endorsing the exact weight, tale, gauge, measure or value of the several ratings of the goods in any of the packages, and disposing of them by either mode of perfect entry, or partially by each. Every separate endorsement will require proper corresponding bills and to be passed through the Long Room of the Custom House, thence becoming each a perfect warrant. The earlier ones must be headed "in part of sight;" the final one, "in full of sight," and when sights are perfected in full, if any goods be omitted, they are deemed unentered and treated accordingly. To give despatch, deposits of money sufficient to cover the amount of duty due upon sight goods may be made with the proper officer of Customs, and delivery obtained prior to passing the perfect entry; but, if the amount so lodged be insufficient to satisfy the whole duties due upon any single package, no part of such package may be delivered. The deposit, however, may be rendered sufficient if the necessary sum be tendered within the hours of business. As the officer has no definite intimation of contents, in order to obtain accurate particulars for checking the perfect entry, a thorough examination of each package should be made, save when the goods are to be warehoused for exportation only. The examination is usually made at the same time, and in conjunction with the merchant, but this is by no means an imperative practice. The officer, however, should make himself fully acquainted

with the varieties, quantities, qualities, proper ratings, and values of the goods. Packages of baggage brought by sight entry to the examination floors, when no charge for duty is raised, may be delivered by endorsement of contents upon the sight, countersigned by the landing-officers without reference to the Long Room.

Goods Undervalued.

When, upon examination, the officers disagree with the declared value the importer has placed upon his goods, they detain them; giving the party notice in writing of the difference required, and within twenty-four hours report the circumstances to the Board. The Board of Customs have seven days from the date of detention, within which to determine the question. If they regard the importer's valuation as satisfactory, the goods are delivered upon the entry passed. If they concur in the valuation of the officers, the goods may be retained for the use of the Crown; the Commissioners paying to the importer the declared value, with five per cent. additional, and the amount of duties paid. Or, upon application, they may allow the importer to amend his entry upon such conditions as to them may seem fit.

Goods usually weighed net.

Books,	Straw Plaiting.
Metals,	Segars,
Opium from Turkey,	Tobacco.
Straw and Chip Hats,	

Cheese from Holland, when loose, is generally weighed in tubs, baskets, barrows, or on frames, whose tares have been previously taken and recorded. Butter, Raisins, drums of Figs, bags of Pepper, Sugar, Coffee, and small packages, are weighed 5, 10, or more in a draft according to their size and weight.

SUMMARY.

From the preceding observations, it will appear, that the parties principally occupied in the transaction of Customs' business are ship masters and importers, with their brokers and agents, on the one hand, and Customs' Officers on the other, the more important duties of each may be thus generally defined:—

Of the Master.—*On Importation.*—To engage a pilot on entering port to bring-to at the appointed boarding station; to take or send

his ship without delay to her moorings; and himself forthwith to report the cargo at the Custom House.

Of the Merchant.—To enter, land, examine, clear or bond his goods at the proper times and places, with due regard to the established forms and business regulations.

Of the Officers.—To take care that the laws and regulations affecting vessel and merchandise are fully complied with; to examine and properly assess to duty the several articles imported; to see that all goods reported or landed are duly accounted for; to detain for the Board's directions all packages improperly, or not reported; to seize goods surreptitiously introduced; and generally to protect the merchandise under their survey, and by all available means prevent smuggling.

Of the Master.—*On Exportation.*—To enter his vessel outwards after the final discharge of her inward cargo; to receive on board only such packages as are cleared for shipment according to the established regulations; and, when loaded, to attend at the Custom House to attest the Content and take proper clearance papers authorising the ship's departure from the port.

Of the Merchant.—To give bond for the due exportation of all goods, whether merchandise or stores, intended to be shipped from the bonded warehouses, as also for all drawback goods; to furnish correct shipping bills and documents with his exports: to produce the required goods for examination, and otherwise comply with the warehousekeeper's and searcher's regulations.

Of the Officers.—To see that all the requisitions of the law are punctually fulfilled, and that its forms are complied with; to test frequently by examination the *bona fides* of export transactions; to ascertain that the quantities and qualities of export goods, more especially those entitled to drawback, are correctly described; to satisfy themselves that all packages represented to be on board are really shipped; and finally, to make up the documents, take the master's declaration to the Content, and clear the vessel outwards for her intended voyage.

TARES AND ALLOWANCES.

IN cases where goods cannot conveniently be weighed net, the weight of package, all internal wrappers, papers, strings, &c., should be ascertained and deducted from the gross to produce net weight; this is termed taring, and is practised in the following several ways, viz. :—

By Actual Tare—Turn out the goods, take the weight of each package and enclosure, which deduct from the gross. This is performed by Landing Waiters, all other descriptions of Tare being settled and written off in words at length, with initials and date, by Landing Surveyors.

By Average—When packages vary little from each other, a limited portion is selected by the landing officers, their contents turned out; and from them, when tared by the Landing Surveyor, an average is struck, and allowed upon the whole number.

By Per Centage—When packages vary considerably from one another in their gross weights, but bear a relative proportion; it is usual to select a few differing that shall together equal the average weight; then turn out, tare, and convert these into either a percentage or a per-package rate, and apply as before.

By Allowed Tare—This is an adjudged or estimated allowance, agreed upon by the Landing Surveyor and the merchant, or his agent; and applied either per package, per cent., or by proportionate deduction, as may be most convenient.

By a Super Tare, is meant, a special allowance granted for the increase of weight a package may have imbibed in a leaky ship; or, when gross weight regulates the tare, as in British Plantation sugar-casks, from part of the contents being washed out.

Draft is now allowed by the Customs on the article of Tobacco alone.

N. B.—Tares once adjusted by the Landing Officers, in conjunction with the Merchant, or his representative, must stand as final, G. O. No. 114, 1848; and officers are strictly enjoined not to take any cognizance of goods after they shall have been passed and delivered, without the express sanction of the Board.—G. O. No. 63, 1850.

THE UNDERMENTIONED

TARES AND ALLOWANCES

ARE USUALLY MADE ON—

ALMONDS— $\frac{2}{3}$ rd parts allowed for shells beyond the tare per package.

BEADS, Amber—5 per cent. for mops and paper.

" Coral—5 per cent. for paper, mops and strings.

BEER, Spruce—in kegs of from 2 to 4 gallons; 1 in 10 is allowed for filling up.

BUTTER—

Port.	Kind.	Size of Cask.	Average Wt. of Five.			Tare each.
Haarlingen,	Friezland, Zwoil, and Groningen,		cwt.	qr.	lbs.	lbs.
		$\frac{1}{4}$	5	0	0	18
		$\frac{1}{8}$	2	2	0	10
		$\frac{1}{6}$	1	1	0	8
Hambro, Keil, & Wyborg.	Holstein & Keil,	$\frac{1}{6}$	7	0	0	30
		$\frac{1}{4}$	5	0	0	21
		$\frac{1}{8}$	3	1	10	19
		$\frac{1}{6}$	2	3	0	14
Hambro, Embden & Leer,	Emdben & Leer,	$\frac{1}{6}$	3	0	20	16
		$\frac{1}{8}$	1	2	10	8
		$\frac{1}{6}$	5	0	10	24
		$\frac{1}{4}$				
Rotterdam,	Black Jacks,					
all round per B. O. 7 May, 1844.						10

N.B.—Zwoll Casks from Rotterdam carry the same tare as those from Haarlingen.

CAPERS—Casks not exceeding 2 cwt. tare $\frac{1}{8}$ part." from 2 to 5 " $\frac{1}{4}$ "" exceeding 5 " $\frac{1}{2}$ "ESSENCE OF SPRUCE—Tare $\frac{1}{4}$ rd part, or in casks 16 per cent.

ESSENTIAL OILS—In Copper Jars, weighing as under:—

About 3 qrs. 24 lbs . . 19 lbs. each.

" 2 23 . . 14 "

FIGS—Drums, tare 3 lbs.

" Half Ditto 2

" Quarter ditto $1\frac{1}{2}$

" Small ditto 1

GINGER—Bags usually tare 2lbs. each.

HOPS—Tare about 16 per cent., or, when kiln-dried 4 per cent.

LIQUORICE JUICE—7 per cent. for leaves.—G. O. 27 June, 1834.

MARBLES IN CASKS—About 10 per cent.

NUTS, WALNUTS—A discretionary allowance for husks, to the extent of one-half part.—B. O. September 4th, 1844.

OPIMUM—From Turkey and Egypt, 2 per cent. allowed for chaff.

QUININE is usually imported in ounce bottles.

RAISINS, Malaga, in boxes, 6 lbs.; half boxes, 4 lbs.; quarter boxes, 2 lbs.; one eighth boxes, 1 lb.

—— Denia and Smyrna, in boxes, 10 lbs.; half boxes, 6 lbs.; quarter boxes, 2 lbs.; one eighth boxes, 1 lb.

—— in casks, they are tared and averaged, or reduced to a per centage rate.

SILK—for taring manufactured Silks the 1 lb. weight is subdivided into others of 50, 25, 15, 10, 5, 3, 2, and 1 parts. Hence

4 parts give	1 oz.	54 parts give	9 ozs.
10	2	60	10
16	3	66	11
22	4	72	12
29	5	79	13
35	6	85	14
41	7	91	15
47	8	97	16 or 1 lb.

And in taring Silk Ribbons only Cartons of the same size, containing a like description, and with the same number of pieces in each, shall be tared together. The chosen cartons shall also be of average gross weight, and not less than one in ten.—B. M. 18th March, 1844. The selection of all packages and articles of Silk manufactures for taring, is to be made by the Landing-Surveyor.—B. M. 28th Jan., 1843.

SUCCADES in jars—Tare $\frac{1}{3}$ rd part.

SUGAR—*Foreign Tares.*

—— Havannah Boxes, 52 lbs. each; Bahia, 13 per cent.; Brazilian, 18 per cent.; in Bags—a few are selected for average taring.

—— *British Plantation Tares.*

	cwt.	cwt.	qr.	lbs.
„ Upon Hogsheads 17 and upwards, Tare .		. 1	3	0
„ „ 15 and under 17 „ .		. 1	2	0
„ „ 12 15 „ .		. 1	1	12
„ „ 8 12 „ .		. 1	0	0
Under 8, 14 per cent., or 14 lbs. per cwt.				

SUGAR, *British Plantation Taxes*, continued :

	cwt.	qrs.	lbs.	cwt.	qrs.	lbs.	lbs.
therefore —	0	0	4 to 0	0	0	11 gives	1
	0	0	12 . . 0	0	0	19 . . .	2
	0	0	20 . . 0	0	0	27 . . .	3
	0	1	0 . . 0	1	7	. . .	4
	0	1	8 . . 0	1	15	. . .	5
	0	1	16 . . 0	1	23	. . .	6
	0	1	24 . . 0	2	3	. . .	7
	0	2	4 . . 0	2	11	. . .	8
	0	2	12 . . 0	2	19	. . .	9
	0	2	20 . . 0	2	27	. . .	10
	0	3	0 . . 0	3	7	. . .	11
	0	3	8 . . 0	3	15	. . .	12
	0	3	16 . . 0	3	23	. . .	13
	0	3	24 . . 1	0	3	. . .	14
	2	0	0				28
	3	0	0				42
	4	0	0				56
	5	0	0				70
	6	0	0				84
	7	0	0				98

VERMICELLI—Boxes, tare 9 to 15 lbs. each.

GOLD AND SILVER PLATE MARKS.

LONDON	bears	{ a Leopard's Head, a Lion passant, and a Queen's head.
SHEFFIELD		a Crown, and K, 1832.
BIRMINGHAM		an Anchor.
NEWCASTLE		Three Castles (one upon two).
EXETER		a Castle, and Queen's head.
EDINBURGH		a Queen's head, Lion, and Thistle.
GLASGOW		a Tree, with Bell and Salmon.
IRELAND		a Harp.

In London, the assay year commences on the 30th May, and the date marks are continued regularly with 20 letters of the alphabet, using in succession, Roman capitals, Roman smalls, and old English capitals.

The series of London date marks, commencing May 30, 1796, are as follow :—

- A to U from 30th May, 1796, to 29th May, 1816.
- a to u from 30th May, 1816, to 29th May, 1836.
- Æ to Œ from 30th May, 1836, to 29th May, 1856.
- A to U from 30th May, 1856, to 29th May, 1876.

THE USUAL PRACTICAL MODES OF REDUCING FOREIGN
WEIGHTS AND MEASURES TO ENGLISH.

WEIGHTS.

- To Barbary lbs. add 30 per cent. for English lbs.
 To Danish lbs. add 4 per cent. for English lbs.
 To French, Dutch, and Mogadore add 13 per cent. for English lbs.
 1 oz. French = $2\frac{1}{2}$ grains, 1 killogramme = $2\frac{1}{2}$ lbs.
 To German lbs. add $5\frac{1}{2}$ per cent., for English lbs.; or, 106 German
 = 112 English.
 From Italian lbs. deduct $\frac{1}{4}$ part and add 3 per cent.
 To Hambro lbs. add 7 per cent. for English lbs.; or, 105 = 112 lbs.
 English.
 Naples lbs. multiply by 12 and divide by 17.
 Portuguese Aroba = 25 lbs. English.
 " Quintal = 122 lbs. English.
 Russian Poods, 63 = 1 ton English.
 " 112 lbs. = 100 lbs. English.
 Spanish Aroba = 25 lbs. English.
 " Quintal = 92 lbs. English.
 Sicilian Rottola in great $1\frac{1}{2}$ lb. English.
 Sicilian Quintals 100 = 133 lbs. English.
 Trieste Pecab = $133\frac{1}{2}$ lbs. English.
 Turkish Rottola = $\frac{1}{2}$ lbs. English.
 " Oke = $2\frac{1}{2}$ lbs. English.
 " drachms 100 = 11 ozs. English.
 Venetian lbs. multiply by 65 and divide by 100.

MEASURES.

- 1 Flemish aun or ell = $\frac{3}{4}$ yard English.
 1 French do. = $1\frac{1}{4}$ yard English.
 " metre = 39 in. (deduct $\frac{1}{8}$ part for English ells).
 German, East Country, and Smyrna auns, divide by 2, and deduct
 2 per cent. for English ells.
 Russian archines 100 = 60 ells English. (Multiply by 6, cutting off
 the right-hand figure, and divide by 120 for English ells in
 great hundreds.)
 A Spanish varra is 33 English inches.
 A Turkish pike is 27 English inches.
 1 English yard = 0.4327 canne of 8 paline of Naples.
 0.3657 " 10 " of Genoa.
 1.5387 braccia of Leghorn.
 1 imperial gallon = 4.5434 litres or kans.
 0.8654 almudes, Turkish.
 0.1358 barile of oil, Leghorn.
 0.1097 " of 60 caraffi of Naples.

MEASURES, continued :

1 imperial quarter =	63·5076 kappar	} Swedish.
	1·7641 tunna	
	21·5150 alqueires,	of Lisbon.
	17·0470 „	of Oporto.
	5·1478 fanegas,	Spanish.
	5·2848 scheffels,	Prussian.
	2·7540 „	of Hamburg.
	2·9077 hectolitres,	France.
	2·0904 toender,	Denmark.
	1·3864 chetverts,	Russian.
	4·7286 metzen,	Austrian.
	8·2841 killows,	Turkish.
	5·6858 tomoli,	Neapolitan
	3·9789 sacks,	Tuscan.
	2·4151 mine,	Sardinian.

A COMPARISON OF FOREIGN WEIGHTS WITH 100 lbs. ENGLISH.

Antwerp	96·40	Morea	113·49
Amsterdam	91·80	„ Silk	90·79
Barcelona	112·65	„ Okas	87·92
Bologna	125·21	Morocco	98·57
Bordeaux	92·58	Naples	141·30
Bremen	90·92	„ Rottoli	50·87
Bruges	96·40	Portugal	98·80
Calais	88·95	Pillau	92·00
„	107·67	Rostock	88·75
Dantzic	104·15	Rotterdam	91·80
Denmark	90·72	Rouen	87·34
Embsen	91·30	Russia	110·85
Gallipoli	100·30	„ or 14½ oz. ea.	
Hambro	93·57	Sicily	142·77
Koningsberg	96·78	„ Rottoli	57·11
Leghorn	132·17	„ or 28 oz. ea.	
Lucca	121·84	Trieste	80·92
Lubeck	93·82	Tripoli	89·17
Malta	58·82	Venice	94·80
Memel	109·76	„	149·80
Milan	138·24	Wismar	93·70

PRACTICAL EXAMPLES.

A Free Entry.

W. OXENFORD.

21 June, 1858.

300 Barrels of Pot and Pearl Ashes.—Free.

$$\begin{array}{r} \text{R } 201 \\ \text{G } 500 \end{array}$$

[45] (1)

G.G. 21st June(?).

(EXAMINATION.)

St. Katharine's Dock,
24 June, 1847. C. N (?).

Ashes—Pot and Pearl—Free.

$$\begin{array}{r} \text{R } 201 \\ \text{G } 500 \end{array}$$

	cwt.	qrs.	lbs.	
300 barrels	429	2	16	gross.
	80	1	12	tare at 30 lbs. ea.

349 1 4 net as per Dock Com-
pany's account.

Out of charge note received 25 June.
W. B.

Ex^d J. B. June 25(?).*A Free Entry by Bill of Store (?).*

J. GOLD,

6 May, 1858.

9 Bales **Printed Cottons**, being British Goods, returned
as per **Bill of Store**, annexed.

(110)

G. T. 6th May.
Silk Floor, St. Katharine's
Docks, 7 May, J. F.

43

$$\begin{array}{r} \text{FP } 29 \\ \text{B } 37 \end{array} \dots 9 \text{ Bales, each } 50 = 450 \text{ pieces } \textit{Printed Cottons}.$$

as per Bill of Store.

Delivered.

(1) No. of Warrant.

(2) The entering clerk's name and date of insertion in the landing book.

(3) Landing Waiter's name, &c.

(4) Landing Surveyor's initials.

(5) The front of the Bill of Store, referring to the entry outwards, bears the marks and numbers of the packages, with a correct description of the goods, duly attested by the Searchers; and it is necessary for the Landing Waiter to see that the proper declarations are borne on the bill, that they be returned within the period of ten years, and that the goods in all respects answer the description given. A record of the Landing Surveyor's satisfaction must also be obtained upon the Bill prior to delivery.

A Duty Paid Prime Entry.

SCOTNEY & EARNSHAW.

15 August, 1858.

HP & S

275—1 Case containing:—

50 lbs. Figured **Silk Ribbons**
 15 „ Woollen **Shawls** plain
 10 „ Woollen **Shawls** printed.

(29)

£25 11 8

R.C. 15/8

Custom House Quay

16th August C.M.

HPS*275 Embaled

Rot. 78 (1) Case

10 Cartons as under. }

Figured Silk Ribbons.

No.	Cartons.	Pieces.	Parts.	Parts.
No. 1—4 ea.	12	= 48	—3—	78 = 1248
„ 2—1 „			20—1—	15 = 300
„ 3—2 „	12	= 24	—2—	21 = 252
	1		6	63

8

—

lbs. oz.

1863 or 18 10 net.

50 Entered

31 6 Over paid.

(party informed).

lbs.

„ 1—Woollen Shawls, plain, 15 as Entered.

„ 1—Ditto „ printed, 15 net.

10 Entered.5 to Post. Posted 61

16 Aug.

(1) It will be observed that this case bears a rotation number. All packages as they come to the examination floors at the Legal Quays, the Queen's or Baggage Warehouses, have a progressive number marked on them by the Locker in charge for perfect identification. He enters them in like order in his floor-charge book, and, when examined, the full particulars necessary for future reference are filled in by the landing-waiter, who, when he has received the duty-paid or bonding entries, writes them out of charge; the locker recording the date of actual delivery.

*A Prime Bonding Entry.**2 Blue Book, fol. 1 (').*

DALEY & SYMONS.

16 August, 1858.

FG—9 1 Parcel of **Lace**to be warehoused
at Galley Quay.

(71)

F. C. 16/8

Galley Floor,
16 August,
J. T.FG * 9 Package.
Rot. 42

2 lbs. 4 oz. Pillow Lace of Thread not exceeding 1 inch in width.
 1 lb. 8 oz. Cotton Pillow Lace, exceeding 1 inch in width.
 4 lbs. Silk Pillow Lace, not Saxon Wire ground.
 2 lbs. Cotton net figured with the needle.
 8 oz. Silk net figured with the needle,
 both being imitation Lace.
 3 Frounces Brussels point Lace at Value.

Rec^d. in bond $\frac{3}{4}$.

J. D. Locker.

Sight Entries.

J. WILSON.

10 August, 1858.

J W 1 Case of **Books**.

H. R.

10/8

JW 6 Case.

Galley Floor

Rot. 85.

11 August, J.T.

cwt. qrs. lbs.

2 1 9 Books of Editions since 1801.
 1 0 4 Do. prior to 1801, free
 0 3 7 Do. admitted under treaties of International Copyright.
 0 1 11 Do. of and from a British Possession.
 0 0 10 Prints.
 0 0 6 Manuscripts, free.
 0 0 21 Daguerreotype plates.
 54 Maps, free.

Certified

127 (?)

G. B. 11/8.

11 Aug.

(¹) Reference to the short copy in the Blue Book, for the information of the Jerquer.

(²) This reference is to the number and date of the Duty Warrant, by which the sight has been perfected.

Sight.1 Red Book, fol. 3.**J. TANNER.**

24 July, 1858.

J. N. 1 Case Merchandise, further particulars unknown.

H. M. 24th July.

Galley Floor,

25 July,

J. H.

J. N.

Case, containing 5 packages.

Bot. 506.

Cartons.

2 — 1 lb. 8 oz. Dressed Ostrich Feathers

4 „ Do. Feathers unenumerated.

In part duty paid

No. 6, 26 July.

Parcels.

2 6 lbs. Perfumery,

4 „ Marmalade.

2 „ Worsted Yarn, fit for Embroidery,

1 3 „ Hard Soap.

Certified C. H. P. 25th July, 1858.⁽¹⁾(Bonded in
full
7-26 July.)Sight.**J. PEASCOD.**

23 July, 1858.

P.L. 105. 1 Box. Watches.

R. G. 28/7.

(Examination.)

P. L. * 105

Galley Floor,

Box, containing 12 cartons.

26 July,

Bot. 602

F. B.

Cartons.

5 each 6 = 30 Gold open face Watches.

2 „ 6 = 12 „ Hunter do.

3 „ 6 = 18 Silver „ do.

1 „ 2 „ „ do.

4 „ open face do.

1 „ 2 Gold repeater do. exceeding

10*l.* in value each.not exceeding
10*l.* in value.

Certd. C. H. 26/7/58.

49

26 July.

⁽¹⁾ This examination, first recorded in the Blue Book, when the Sight is perfected by Bonding Entry, is transferred to the Red one (indicated by reference at the top of the entry), the Goods entered in the Locker's Book, and that officer's receipt taken at the foot of the account in the Red Book.

*A Damage Claim.**6 Red Book, fol. 2.*

J. BARBER.

17 May, 1858.

$$\frac{J}{B} \text{ 140 Boxes Cheese to be warehoused at Brewer's Quay.}$$

(17)

G. O. 17 May.

Galley Quay,
18 May,
O. J. C.

Cheese.

Tare, three pounds ea.

$$\frac{J}{B}$$

J. L. 18 May.
Boxes. 140 ... cwt. qrs. lbs.
81 3 9 gross.
3 3 0 tare.

78 0 9 net.

11 2 11 allowed for damage.

66 1 26 for duty.

Recd. in Bond, W. B.

Application to the Board, accompanied by the necessary declarations, having been made for an allowance for damage upon 26 cwt. 0 qrs. 4 lbs. of the above Cheese—the Landing Officers proceed with the merchant to the survey; and having determined the amount that each parcel is entitled to, the officers, describing the quantities in words at length, submit the adjudication for the approval of the Commissioners. Having obtained their sanction it is written off, and countersigned by the Landing Surveyor, at the end of the book, thus:—

Adjudged for damage on

cwt.	qrs.	lbs.		cwt.	qrs.	lbs.
17	1	16	Cheese, one-third part ...	5	3	5
5	3	17	„ three-fourth parts	4	1	20
2	2	27	„ one-half part	1	1	14
26	0	4		11	2	11

C. J. C. }
J. L. } 20 May, 1858.

The total amount is then deducted from the foot of the account as shown above.

REPACKING.

This operation arises from the merchant's desire to break the bulk of his goods. He makes a written request to repack, with all necessary particulars of reference, to the Controller of warehousing accounts, who issues a special book to bear the record of the transaction. To the cover of this book the request is attached, and an abstract of the bonding account, so far as relates to the goods in question, entered on the first page. It is then handed to the merchant, who proceeds to the Registrar for a landing officer to superintend the alteration in the Bonded Warehouse. If the goods be such as are entitled to any allowance for waste or increase in the warehouse, the packages should be re-weighed prior to repacking, that the losses and gains from each cause may clearly appear. The goods having been divided and the account thereof taken and balanced up, as shown below, the officer inserts the altered particulars in the Locker's Ledger, affixing his signature and date. The book is then returned to the warehouse-keepers, by the merchant if despatch is urgent, or by Customs' messenger. Hence a trader may dispose of a single package of goods in various ways; a portion may be cleared for home consumption, a second part shipped as bonded stores, and a third remain in bond to await his future convenience.

Merchant's Request.

I request to repack AL — 641 Case **Coral Beads**, ex Neptune, Jones @ Messina, warehoused 16 May, 1854, into 3 parcels.

R. ESCOMBE.

26 June, 1858.

Entry and Order.

16 May, 1858.

R. ESCOMBE.

AL — 641 — 1 Case 26 lbs. 3 oz. **Coral Beads.**

(44)

May be repacked,

W. JAMES,

26 June, 1858.

Examination.

Custom House Quay,

27 June,

J. L.

Repacked into

	lbs.	oz.	
No. 1. Paper parcel.	4	10	} Coral Beads at value.
2. ditto	12	3	
3. Original case.	9	1	

26 2

26 3 original weight.

0 1 deficiency on repacking.

Currants.

AA #4—1 Butt Currants to be repacked into 4 Barrels.

	cts.	qrs.	lbs.	
Original weight....	17	1	21	gross.
	2	3	23	tare (allowed).
	14	1	26	net.
			6	difference of tares.

14 2 4 actual net.

Reweighed prior to repacking.

	cts.	qrs.	lbs.	
	17	1	9	gross.
	2	3	17	actual tare.
	14	1	20	net.
			12	loss on re-weight.

14 2 4

Repacked into

	cts.	qrs.	lbs.		Tare.	cts.	qrs.	lbs.
AA $\frac{1}{4}$ barrel ..	4	2	0	.....	0	3	2	
" $\frac{1}{2}$ "	4	1	14	.....	0	3	5	
" $\frac{3}{4}$ "	4	1	11	.....	0	3	1	
" 1 "	4	1	10	.....	0	3	9	
	17	2	7		3	0	17	
	3	0	17					tare.

14 1 18 net.
 2 loss on repacking.
 12 loss on reweight.

14 2 4

Rice, for Cleaning.

Original weight delivered.

Bags.	cts.	qrs.	lbs.	
459	701	3	14	gross.
	8	0	22	tare 2 lbs. each.
	693	2	20	net.

Reweighed on return.

Bags.	cts.	qrs.	lbs.	
400	606	2	14	net.
	16	1	0	allowed 3 per cent. for dross.
	622	3	14	
	70	3	6	deficiency for duty.

Sight Entry.

T. SCHOFIELD.

1st August, 1858.

6 Cases **Merchandise**, further particulars unknown.

A J D 9156 @ 9161

J. H. 2/8

No. 9, Brewer's Quay,

3rd August.

G. H. B.

A J D 9157 Case }

Rot. 37. }

60 doz. Needle Cases }

6 „ pairs Bracelets }

cwt. qrs. lbs. }

1 1 2 Copper manufactures. }

Goods manufactured at value.

A J D 9158

Case.

Rot. 41.

	cwt.	qrs.	lbs.
3 Gongs.....	0	2	14
1 Upright Pianoforte			
2 Harmoniums.			

A J. D 9159

Case.

Rot. 45.

Musical Boxes—Not exceeding 4 inches in length.

3 ea. 2 airs	=	6
4 „ 4 „	=	16—22 Airs.

Musical Boxes—Large.

3 ea. 6 airs	=	18
2 „ 8 „	=	16—34 Airs.
2 ea. 2	=	4 Overtures.

All being Musical Instruments.

A J D 9160

Case.

Rot. 42.

Accordions, Chinese.

84 ea. 4 notes	=	336
60 „ 6 „	=	360—696 Notes.
3 Concertinas		
each 20 notes	=	60 other sorts.

A J D 9161

Case.

Rot. 45.

Brass Musical Instruments. 1 cwt. 1 qr. 24 lbs. net.

7 Violins, No. 7 (with bows) }

2 Double Basses (do.) }

2 Flutes—in cases }

Musical Instruments at value.

MERCHANDISE, continued:

A J D 9156.

Case.

Rot. 38.

- 36 doz. Masks (?)
 20 „ Pipes
 3 „ Pipe Stems
 15 „ Pipe Bowls
 2 „ Book Marks
 5 $\frac{3}{4}$ „ Rosaries
 3 „ Crucifixes
 3 gross Watch hands, gilt
 21 doz. Dominoes (?)
 $\frac{1}{2}$ „ Bird Cages
 7 bottles Iodine
 6 bottles Creosote (?)
 5 lbs. Newspapers
 3 Boxes fitted
 2 Work Boxes
 2 Vases of Shell Flowers
 6 Ivory Figures
 2 lbs. Litmus
 4 „ Tinsel Fringes

Goods Manufactured at value.

- 8 doz. Root Snuff Boxes
 2 gross Composition do.
 10 „ Metal do. do.
 8 Groups and Figures
 24 lbs. Manufactures of Bronze.

Boxes at value.

Bronze Works of Art (4)—free.

Cases. Boxes.

- 40 ea. 20 ea. 500 = 40,000 Pens at value—free.
 2 cwts. 1 qr. 5 lbs. net. Ornamental Articles of Steel.
 $5/6 \times 3/8 \times 2/4 = 47$ cubic feet. Toys.
 18 lbs. Perfumery.

Certd. C. H. P. 4 Aug.

27

4 Aug.

(1) Masks without whiskers, and not of wax are deemed to be toys.

(2) Dominoes under double nine in a set, are deemed to be toys.

(3) B. O. to Newcastle, July 9th, 1856.

(4) Bronze works of Art are restricted to purely ornamental pieces, real or copied, from the antique—not such manufactures as are usually merchanted.

Silks, &c.

When packages of silks, leather gloves, or other high-duty goods are opened, the number of internal parcels should be booked and subsequently accounted for in the record of the examination. The goods should be assorted agreeably to their ratings : those paying duties ad valorem grouped for convenient estimate ; silks or ribbons for average net weighing arranged, fair pieces of the different kinds selected ; the numbers of each sort carefully taken ; the weights ascertained, and the accounts made up. When taken gross, the goods in their inner packages are placed in the scale, and the Landing Surveyor, having satisfied himself with the arrangement, selects cartons, rollers, bands, papers, &c., for taring, marking each as he proceeds. Ribbons upon hollow blocks, pasteboards, &c., he chooses without reference to average weights, but those on solid wooden blocks are specially treated thus :—A carton of average weight in each size is found, the ribbons turned out, weighed, and a proportionate number of average pieces selected for stripping, the blocks being duly marked for identity. The tares of each—blocks and cartons—are separately taken at the back of the book, with decimal weights of 100 parts to the lb., written off, deducted, and the accounts made up, as shown below.

Sight Entry.

HENRY GREY, Jun.

17 June, 1858.

5 Cases **Silk Manufactures.****Gloves, &c.,** further particulars unknown.

(17)

Deposit £150.

G. S. 18th June.

M.D. & Co. 500

F.P.C.—1291 503

M.D. & Co. 500.

Galley Floor,
19 June, R. F.

Case.—19 Cartons as under.

Rot. 174.

Plain Silk Velvet Ribbons (not exs. 9 in.)

Cartons.	Pieces.	Parts.	Parts.	
1—3 ea.	6 =	18—1—10 =	180	
1 "		4	40	
2—5 "	15 =	75—3—21 =	525	
3—4 "	9 =	36—2—18 =	324	
13				lbs. oz.
				10,69 or 10 11 net.

Figured Velvet Ribbons.

4—2 "	12 =	24—2—17 =	204	
5—3 "	18 =	54—2—16 =	432	
1	9		72	
6				lbs. oz.
				7,08 or 7 1 net.

M.D. & Co. 501

Case.—73 packages.

Rot. 175.

SILKS, continued :

Silk Ribbons of more than one colour—(Solid blocks).

Cartons.	cwt.	qrs.	lbs.	oz.	
8	0	2	14	8	
			or 70	8 gross.	
			22	14 tare.	
			47	10 net.	

Tared twenty
two lbs. four-
teen oz.
H. C. B.
20th June.

Figured Gauze Ribbons.—(Wooden Cylinders).

Cartons.	qrs.	lbs.	oz.	
9 and out of } 1—11 pieces }	2	6	5	
	or 62	5 gross.		
	13	7 tare.		
	48	14 net.		

Tared thir-
teen lbs. so-
ven oz.
H. C. B.
20th June.

Plain Silk Velvet Ribbons—(Bands).

Cartons.	cwt.	qrs.	lbs.	oz.	
20	0	1	5	9	
			or 33	9 gross.	
			4	10 tare.	
			28	15 net.	

Tared four
lbs. ten oz.
H. C. B.
20th June.

Plain Velvet—(Broad Stuffs).

Cartons.	Pieces.	cwt.	qrs.	lbs.	oz.	
14	30	0	1	16	4	
			or 44	4 gross.		
			0	2 tare.		
			44	2 net.		

Tare for
Tickets, two
oz.
H. C. B.
20th June.

Plain Crape—(Broad Stuffs).

Cartons.	Pieces.	lbs.	oz.	
21	42	26	4 net.	

M.D. & Co., 502

Case.—34 packages as under.

Rot. 176.

Plain Satin Ribbons. of one colour only—(Bands).

Cartons.	cwt.	qrs.	lbs.	oz.	
20	1	0	21	0	
			or 133	0 gross.	
			7	15 tare.	
			125	1 net.	

Tared seven lbs.
fifteen oz.
H. C. B.
20th June.

Gauze Ribbons, mixed with Silk of less proportion than one-half part—(Pasteboard and Strips).

Cartons.	lbs.	oz.	
6	25	8 gross.	
	8	3 tare.	
	17	5 net.	
1	3	5 net, Fancy Silk Net.	

Tared five, eight
three oz.
H. C. B.
20th June.

SILKS, continued:

Parcels.		Cartons.	
1 ...	7 Purses	1 ...	21 Barège Shawls ⁽¹⁾ ,
	16 Reticules,		12 " Scarves ⁽¹⁾ ,
1 ...	54, 17, 34 = 105 metres	1 ...	6 doz. Mitts,
	Barège ⁽¹⁾ ,	1 ...	4 " Gloves.
1 ...	2 doz. Glove Bands,		6 " Girdles.
	1 " Neck-ties,		20 Robe Pieces.
	3 gross Watch Guards.		

All being Silk Manufactures at value.

Parcels.	lbs.	oz.	
1 ...	4	2	Articles, Manufactures of Silk, Broad Stuffs ⁽²⁾ .
	3	1	Articles, Manufactures of Silk Velvet, Broad Stuffs ⁽²⁾ .
	0	6	Silk Gauze, Broad Stuffs.

M.D. & Co. 503.

Case,—40 Cartons and 5 parcels, as under.

Rot. 174.

Parcels.	lbs.	oz.	
5	18	9	net, Black Silk Plush for Hats.
	4	2	" Plush.

Cartons.	doz.	Habit.	Women's.	Men's.
15 each	6	=	90	
7 "	4	=	28	
3 "	3	=	9	
7 "	2	=	.....	14
1 "	1	=	.....	1
7 "	5	=	.....	35
			127	15
				35

Say 127 doz. pairs	Habit,	} Leather Gloves ⁽³⁾ .
15 "	Women's,	
35 "	Men's,	

Duty Paid,
114, 20 May.

F.P.O. 1291.

Case,—14 Cartons as under.

Rot. 103 Artificial Flowers, partly Silk.

Cartons.	
10 each	..... $2/1 \times 0/10 \times 0/7 = 10$
2 "	..... $1/6 \times 1/0 \times 0/6 = 1 \frac{1}{2}$
12	..... $11 \frac{1}{2}$ Cubic feet.

(1) When the warp or shoot is wholly composed of Silk, the article is liable to duty as Silk Manufactures; when of less proportion, it is chargeable as "Goods Manufactured."

(2) On the Warrant, the Landing Surveyor must approve the Rated Duties for these goods, when they are accepted by weight.

(3) Embroidered Leather Gloves pay the rated Duties as gloves, not as embroidery at value. Children's Leather Gloves, however small, pay the rated duty on Habit Gloves.

SILKS, continued:

Silk Velvet Ribbons (not exceeding 9 inches in width, figured by depression).

Tare seven pounds one ounce.	Cartons.	lbs. oz.	
	2	21.8	gross.
		7.1	tare.
		<u>14.2</u>	net
	H.C.B. 20/6		
	Certified, R. A. O. 19th June.		6 21 June

TARING.

Silk Ribbons of more than one colour—(Solid).

M.D. & Co. 501 Case.

No.	Cart.	Parts.
1	1/8	62 (weight of carton.)
	3/12 pieces	$56 \times 4 = 224$ (do. of internal blocks.)
	Total of ea. carton	$286 \times 8 = 2288$
		or 22 lbs. 14 oz. H. C. B. June 20.

Figured Gauze—(Cylinders).

No.	Cart.	Parts.
2	1/5	65
	3/24 pieces	$12 \times 8 = 96$
		<u>161</u> 805
8	1/4	64
	4/16 pieces	$15 \times 4 = 60$
		<u>124</u> 496
	11 pieces	41
		<u>13.42</u>
		or 13 lbs. 7 oz. H. C. B. June 20.

TARIFF, continued:

Plain Velvet—(Bands).

No.	Cart.	Pieces.	
4	— 3/15	... 43	..... = 215
5	— 1/5	... 41	..... = 205
		133 Bands (allowed for)	40
			<u>4.60</u>
		or 4 lbs. 10 oz.	

H. C. B.
June 20.

Plain Satin Ribbons—(Bands).

M.D. & Co. 502 Case.

No.	Cartons.		Parts.	
1	— 3/12	..... 105	+ 18 = 123	..... 468
2	— 1/5	..... 40	+ 6 = 46	..... 220
3	— 1/3	..... 31	+ 6 = 37	..... 105
				<u>7.93</u>

or 7 lbs. 15 oz.

H. C. B.
June 20.

Mixed Gauze—(Pasteboard and Strips).

No.	Cartons.		Parts.	
4	— 1/6	.....	64	
	3/24 pieces.. 9	× 8 = 72		
				<u>136</u>

..... 8.16

or 8 lbs. 3 oz.

H. C. B.
June 20.*Sight Entry.*

LEAF, COLES & Co.

12th Aug., 1856.

AP. 56/57 }
 G. 3 } 3 Cases of Sundries.

11

Fresh Wharf, 12th Aug.

AP. 57

Case.

T. L.

Bot. 64

80 doz. pairs Stays (part Linen, part Linen and Cotton).

5 „ Cambric Handkerchiefs not trimmed. Linen.

1 2

SIGHT ENTRY, continued :

10 doz. Mittens	Articles manufactures of cotton unenumerated, at value.	3 doz. Belts	Articles manufactures of Linen unenumerated at value.
15 " Caps		6 " Shirts	
10 " D'Oyleys		6 " Ditto, Fronts	
8 " Shirts		2 " Night Caps	
4 " Under ditto		1 " Boddices	
2 " Chemises		6/12 " pairs Drill Trousers	
6 " Petticoats		3 " Piano Covers	
1 " Table Covers			
3 " pairs Drawers			
4 Gowns			
5 pairs Fustian Trousers			
6 Sofa Covers.			

2 Table Covers	Articles manufactures of Wool not enumerated, at value.
1 Carpet Cover—Baize	
5 Wrappers	
3 Horse Cloths	
6 Saddle ditto	
2 doz. Caps.	

G. 3

Case, containing 5 Cartons.

Rot. 63

Cartons.	Embroidery, unend. at value.	1 doz. Gloves	Silk manufactures, at value.
2—17 Collars		3 " Mittens	
6 Handkerchiefs		1—12 pairs Stays	
12 Caps		7 doz. Stay Laces	
3 pairs Cuffs		5 Boddices	
5 " Sleeves		3 Mantles	
4 Robes		4 Head Attires	
		12 Neck Ties	
		12 Girdles.	

1—2 lbs. Mohair Lace.

1 " 4 oz. Blonde, being Silk Pillow Lace, not Saxon wire ground.

3 pieces Guipure 8 oz., being Thread Lace, ex. 1 in. in. width.

1 lb. 6 oz. Silk Net, figured with the needle, Embroidery.

4 Waistcoat pieces, Embroidery on Silk, at value.

1—4 lbs. Swiss Curtains, Embroidery.

SIGHT ENTRY, continued :

AP. 56

Case.

Rot. 65

	cwt.	qrs.	lbs.
1 Cabinet, Lacquered Ware	0	1	15

	sq. ft.
3 Carpets 12/3 × 10/6 =	128·7

6 Rugs 6/0 × 3/6 =	21·
--------------------	-----

149·7

or 16½ sq. yds., Woollen Carpets.

Pieces.

7—105 yards Cloth, Woollen and Silk.

1 Spring Mattress.

1 parcel Gold Beaters' Skin.

2 parcels Patent Medicines.

2 boxes Wax Ornaments.

2 Tables.

12 reels Tinsel Thread.

2 cards do. Lace.

6 Fringes and Tassels.

1 lb. Sugar of Milk.

5 Bells.

12 Brooches.

6 pair Earrings.

4 „ Bracelets.

2 Punching Machines.

3 Eyelet ditto.

1000 Gun Flints.

1 keg Yolk of Eggs.

2 parcels Medicated Confectionery.

1 box, Medicinal Powders.

3 Antique Weapons.

1 Cabinet.

All being Goods manufactured, at value.

Cert. 13 August, 1858.

J. F.

SPIRITS.

Spirits are inflammable liquids obtained by distillation from fermented liquors, various essential oils giving them their flavour. Spirits consist of alcohol and water in different proportions. The standard or proof-strength is a mixture of pure alcohol and pure distilled water in equal quantities, and at 60° temperature should weigh 918. The specific gravity of alcohol being about one-fifth part lighter than that of water, the weight of *plain spirits* will necessarily vary with the quantity of alcohol contained, and the strength be assessable from the weight.

Upon this principle, and acting expressly by this relative test, the Hydrometer has been devised. Accompanying the instrument, full directions for use, and computed tables of reference are supplied.

Spirits mixed, whether perfumed, medicated or sweetened, by the density of the liquid being affected, resist the proper action of the hydrometer; and so blended, the strength cannot correctly be ascertained by it.

SPIRITS, continued :

Spirits in Casks are contented and charged to one gallon. Fractional parts *on the strength*, are discarded when below, and have an additional gallon charged, when amounting to $\frac{1}{10}$ th parts thereof. When they are of a less content than twenty gallons however, whether racked casks or ullages, duty should be charged on the strength to the tenth part of a gallon.

Bottled Spirits are chargeable on strength to the thirty-second part of a gallon, fractional parts being taken when exceeding, and discarded when not exceeding one-half part of a gill.

Overproof and underproof are similarly calculated, separately shown, balanced, and the surplus added to, or deducted from, the liquid content of the parcel to shew the number of hydrometer proof gallons.

EQUIVALENT TABLE OF DECIMALS.

Tenths and Gills, up to 1 Gallon.

Decimals.	Gills or 32nds of a gallon.	Tenths of a gallon.	Decimals.	Gills or 32nds of a gallon.	Tenths of a gallon.
·03 =	1		·53 =	17	
·06 =	2		·56 =	18	
·09 =	3 = 1		·59 =	19 = 6	
·13 =	4		·62 =	20	
·16 =	5		·66 =	21	
·19 =	6 = 2		·69 =	22 = 7	
·22 =	7		·72 =	23	
·25 =	8		·75 =	24	
·28 =	9		·78 =	25	
·31 =	10 = 3		·81 =	26 = 8	
·34 =	11		·84 =	27	
·37 =	12		·88 =	28	
·40 =	13 = 4		·91 =	29 = 9	
·43 =	14		·94 =	30	
·47 =	15		·97 =	31 [1 gall.	
·50 =	16 = 5		1·00 =	32 = 10, or	

Spirits gauged in Cask are Booked thus :—

Rum—being Spirits not sweetened.

Casks.	Length.	Head.	Bung.	Wet.	Content.	Ullage.	Over.	Under.	Over.	Under.
R—1	80·2	22	26·1	22·6	52	48	23·6	—	11	—
2	30·	22	26·6	23·5	53	50	—	29·7	—	15
2 Casks.						98			11	15
						4 Under.				11
						94 Gallons for Duty.				4

SPIRITS, continued :

Geneva—Spirits not sweetened.

Casks.	Length.	Head.	Bung.	Wet.	Content.	Ullage.	Strength.	Over.	Under.	Over.	Under.
G—1	28·0	17·4	20·3	18·2	29	27	15·2	—	4	—	—

4

31 Gallons for Duty.

The contents are cast by the sliding rules, according to directions to be found in the Gauger's instructions; and the strengths, after being ascertained by the hydrometer, are thus worked :—

Ullage Content.				Ullage Content.			
R—2	50 Gallons.			G—1	27 Gallons.		
	29·7	Strength U. P.			15·2	Strength O. P.	
	14·850,				54		
					185		
Then	50	Gallons			27		
less	14·850	Underproof.					
					4·104,		
=	35·150	or 35 Proof Galls.			or,		
					4 Gallons	Overproof.	

*Wines, Cordials, and Spirits, in bottle.**White Wine.*

	Case.	Qts.	Pts.	
C.S.F.—1	...	48		(2 broken).
	2	...	72	
B.R.	3	...	84	(2 broken).
	4	...	50	
	5	...	35	(1 broken).
		167	72	
		or 33½	gallons	

J. R. 26/7.

Cordials, being Sweetened Spirits.

Case	Bottles.	Gills.
" 6	...	36 ea 2½ = 2½½ gallons Sweetened Spirits.

Brandy, being Spirits not sweetened.

Liquid.				Strength.		Gills.	
Case.	Bottles.	Gills.	Galls.	O. P.	U. P.	O. P.	U. P.
7	...	24 ea 5½	= 3 30	—	5·6	—	7
8	...	60 " 2½	= 5 5	—	6·7	—	11
9	...	72 " 5½	= 12 0	4·9	—	19	—
			21 3			19	18
			1			18	
			21	4 galls.	Pr. Spirits	1	

SPIRITS, continued :

In Wine computations, 6 Reputed Quart, or 12 reputed Pint Bottles, are considered equal to one gallon; but for Spirits a few average bottles, one in each parcel, are measured to Gills, and cast out, as shown below, whilst the bottles now deemed necessary packages for liquids are not returned in the entry.

Cordials.

Case.	Bottles.	Gills.	Gills.	Galls.
BE — 6	..... 36	ea. $2\frac{1}{2}$	=	90 or $2\frac{2}{3}$

Brandy.

Case.	Bottles.	Gills.	Gills.	Galls.	Galls.
BE — 8	..... 60	ea. $2\frac{1}{2}$	=	165 or $5\frac{1}{2}$	$\frac{11}{3}$
6·7 strength U. P.					

1155
990

11·055 or 11 Gills Underproof.

△△ 1 case.

	Ullage.	O.P.	Gallons.
1 Demijohn Æther,	$1\frac{2}{3}$ gallons,	250·0	= $3\frac{1}{3}$ Proof of Plain
Spirits.			

Gills.

6 bottles Absynthe, ea. $5\frac{1}{2}$ = $\frac{1}{4}$ gallons Mixed Spirits.

Bottling.

Ex Mary Lyon, Orfeur @ Cadiz,

PHILLIPS & CO. 17 June, 1858.

3 Casks White Wine.

	Content.	Ullage.	Recharge.	Loss.
\$\$\$ \$\$\$ 18	..... 58	..... 56	..... 55	..... 1
\$\$\$ 19	..... 58	..... 56	..... 55	..... 1
20	..... 57	..... 55	..... 55	
		167	165	2

B. S.
T. S.
N. F.

SPIRITS, continued :

(Gauger's Return).

Cases.		Doz.		Doz.		Gallons.
6	ea.	3	=	18	or	36
5	"	2	=	10	"	20
14	"	2	=	28	"	56
26	"	1	=	26	"	52
						<hr/>
						164
						1 loss.

Regauge quantity 165

(6 Bottles = 32 Gills).

J. T. 19/9.

One Quarter Cask of Brandy, ex Royal Sovereign, to be Bottled.

Re-examination.

	Content.	Ullage.	O. P.	Bung.	Wet.	Content.	Ullage.	O. P.
777P 62	...	27	...	26	...	2.2	...	19.5
	...	17.7	...	27	...	26	...	2.1

Bottling Account.

(6 Bottles = 32 Gills).

2	ea.	3	=	6	or	12	...	2.1	=	12.2
Cask 62	"	19.5	...	10.2	...	27=14	...	2.1	=	14.2

264 1/2
Increase — 1/2

Regauge quantity 26

Vatting or Blending Wines.

I request to have the within mentioned Wines equally blended :—

EDW. JONES 17/8.

Allowed.

J. T. 17/8.
381/29 Albion, Smith @ Cadiz.

ARNOLD & CO., June 6.

VATTING WINES, &c., continued :

Three Casks White Wine.

Regauged.

		Gallons.	Gallon.		Gallons.	Loss.
						Gallons.
△△△	16	.....	59	.....	57	..... 57
	18	.....	58	.....	56	..... 54 2
	20	.....	57	.....	55	..... 53 2
					168	164 4

375/81 Emerald, Jones, @ Cadiz. BARNES & Co., May 4.

One Cask White Wine.

△	8	.....	98	.....	96	..... 95 1
					264	259 5
						5 Loss.

264

Blended by Jones, 19 August.

					Gallons.
B	1	.....	54	.....	51
	2	.....	54	.....	51
	3	.....	54	.....	51
	4	.....	54	.....	51
	5	.....	54	.....	51
	6	.....	54	.....	54
	6 Casks.				259
					5 loss prior to Vatting.

264 Balance.

J. F. 19/8.

Vatting Spirits.

406/85 Three Casks of Brandy, ex Ann, Mountain @ Rouen.

Re-examination.

	OP.	Cont.	Ull.	O.P.	Bung.	Wet	UP.	Ull.	UP.
W	4...	2'3...	33...	31	||	21'7...	19'2...	18'0...	31...4
	5...	3'6...	36...	34...1	||	21'8...	19'4...	"	34...5
	6...	3'2...	32...	31...1	||	21'8...	20'2...	"	31...4

96 2

96 13

2 Over-proof.

98 Proof Gallons.

SPIRITS, &c., continued :

107/29 Three Casks Brandy, ex Jean Geatin, @ Charente.

	O.P.	Cont.	Ull.	O.P.	Bung.	Wet.	U.P.	Ull.	U.P.	Ull.	O.P.	U.P.	Less.
\$\$\$ 100	3.7	84	33	1	21.1	17.3	13.0	30	4	3			
cc 192	4.0	84	33	1	21.0	16.8		29	4	4			
„ 194	4.0	84	33	1	21.0	11.7		30	4	3			
					99	3		89	12	10			

3 Over-proof.

102 Proof Gallons.

Recapitulation.

Re-examination.

3 Casks, ex Ann....	96	2	96	13				
3 „ Baptiste Marie	99	3	89	12	10	0	0	

Blended strength } 13.0 U.P. }	195	5	185	25	10	5	25
	5 O.P.		25				

200 Proof Gallons.

160 [ration.
40 loss prior to ope-

200

The above Blended by Dandy.

B	1	Cont.	Ull.	U.P.	164 Proof Gallons.	Loss prior to the
	2	34	33	5	86 Actual Loss.	operation . . . 40
	3	32	31	4		Increase in the ope-
	4	32	28	4	200 Original Quantity.	ration 4
	5	37	35	5		
	6	34	32	5		Actual Loss . . . 36

J. D. 165.

192 28

28 Under Proof.

164 Proof Gallons.

Sugar, Yellow Muscovado, not equal to white clayed.

		Gross.	Tare.	
	Hogsheads.	cwts. qrs. lbs.	cwts. qrs. lbs.	
VD—1	1	16 2 9	1 2 0	
	2	10 3 6	1 0 0	
	3	14 1 21	1 2 0	super tare allowed, (1)
	4	18 2 0	1 3 0	G. D. 5 October.
	4	60 1 8	gross. 5 3 0	
		5 8 0	tare.	
		54 2 8	net.	

(1) The capacity of the cask being greater than its contents indicate, from a portion having been washed out during the voyage, a super tare is claimed thereon and allowed.

SUGAR, continued :

Sugar Candy.

	Boxes.	cwt.	qrs.	lbs.	
P	— 8	.....	1	1	5 net.

Refined Sugar.

	Loaves.	cwt.	qrs.	lbs.	
„	— 5	.....	1	2	7 net.

Succades,

(Fruit or Vegetables preserved in Sugar).

Tare one-third part.

G. D.

5 October.

Jars.	cwt.	qrs.	lbs.	
8	.....	0	1	11
				or 39 gross.
				13 tare.
				—
				26 net.

Worsted Yarn.—Fit for Embroidery.Tare for per
per and string,
Six oz. each.
R. O. 3 June.

Bundles.	cwt.	qrs.	lbs.	
50	.....	0	1	25
				or 53 gross.
				19 tare.
				—
				34 net.

Wood Goods.*Hewn Timber.*

Pieces. Length. Breadth. Thickness.

1 ... 40½ ... 14 ... 14½ = 57, or 1 load 7 feet for duty.

Sawn Deals.

Pile.	Length.	Breadth.	Height.	Cubic ft.
1 ... 400	... 12	0 × 7	8 × 10	6 = 966
2 ... 360	... 16	0 × 7	8 × 9	2 = 1124
5 ... 16	0 × 8	10 × 0	3 = 15	

765

2105, or 42 loads 5 ft.

Lathwood.

Pieces.	Length.	Breadth.	Height.	Cubic ft.
1641 ...	8	0 × 6	0 × 6	0 = 288
534 ...	4	6 × 6	0 × 3	6 = 94

2175

382, or 14½ fathoms.

WOOD, continued :

Laths, being Sawn Wood.

Bundles.	Length.	Breadth.	Height.	Cubic ft.
50 each 100 and 90 odd.	6	0 × 6	0 × 6	0 = 216, or 4 loads 16 ft.
Gt. Hhd. qrs.				
3 1	25	<i>Handspikes</i> not exceeding 6 ft. in length.		
2 1	9	<i>Spars</i> 4 to 6 in. in diameter.		
0 3	4	<i>Ditto</i> under 4 in. in diameter, and above 22 ft. in length.		
0 0	26	<i>Ditto</i> under 4 in. in diameter, and not exceeding 22 ft. in length.		

Firewood is usually tallied by the quarter fathom ; being sawn into lengths of 18 inches, it is packed in a frame 6 ft. by 6 ft., and afterwards reduced by splitting deal ends and round wood once ; and wood generally, so that it shall be inapplicable to any other useful purpose.

MODES OF ASSESSMENT, &c.

With Timber and Wood, 8 Inches square and upwards, and Round Wood 9 inches in Diameter and upwards—exceeding 10 feet in length—the Length should be taken to half a foot, the breadth, thickness, diameter, or quarter-girt, to the quarter of an inch, and the content cast out to an entire foot ;—not exceeding 10 feet in length—the content must be computed to half a foot.

Oak Knees, 8 inches square and upwards, under 5 feet in content Barks, or Fir Quarters, 5 and under 8 inches square and exceeding 5 feet in content, should, in like manner, be measured separately, and contented to half a foot.

Balks or Timber, 5 inches square or upwards exceeding 2 and not exceeding 5 feet in content, the length to be taken to one-quarter, and the content computed to one-tenth of a foot.

— *or Fir Quarters, under 5 inches square*, may be cubed in bulk, or 60 pieces piled together, the average length struck, height and width taken to their full extent in feet and inches, and the content of the entire number ascertained therefrom.

Wainscot Logs.—The length to be taken to the quarter of a foot breadth and thickness to the quarter of an inch, and the content computed to half a cubic foot.

Spars, 6 inches in diameter, and upwards, must be measured and returned as “Hewn Timber,” and content charged to half a foot.

— *under 6 inches in diameter* are taken by tale.

Birch Hewn, not exceeding 3 feet in length, nor 8 inches square ; Laths sawn or rent, and other Wood, not exceeding 2 feet in content.—The length, height, and width of the pile should be taken to their full extent in feet and inches, and the content cast out in loads and feet.

Lathwood of various lengths and Firewood (?) are measured in a 6-foot frame, and reduced to fathoms of 216 cubic feet.

(¹) Firewood may be framed whole and subsequently reduced.

• **WOOD, continued :**

Foreign Deals, Battens, Boards and Planks, may be taken by scale, or being assorted into similar lengths, breadths and thicknesses, are piled and thus cubed:—

— *If there be 4 Great Hundred Deals or Planks, or 6 Great Hundred of Battens or Boards in one Pile*—all dimensions should be taken to the quarter of a foot and the Content computed to an entire foot.

— *If there be less than the above quantities*—length should be taken to the quarter of a foot, breadth and height to an inch computing the content as before to an entire foot.

— When a pile consists of several dimensions, the fractional parts in the computation of each section, must be added together, and the final fraction on the total content of the pile only rejected.

Foreign Deals, &c. ⁽¹⁾ *Exceeding 21 feet 3 inches in length, and Oak Plank under 21 feet in length*—at the option of the importer, may be measured singly, or averaged from the measurement of 1 in 10 of each parcel of like dimensions, the length being taken to one-quarter of a foot; breadth and thickness to one-quarter of an inch, and the content cast to one-tenth part of a foot.

Colonial Deals, &c., are similarly assessed, except when the importer furnishes a specification containing the numbers and dimensions of the goods, with the total cubic measurement. In this case, the landed quantities are compared, the specification computed, and an average content of 120 pieces struck.⁽²⁾ The Landing Surveyor then permits the delivery of the cargo by tally, writing off the average found on the 120 pieces to half a load only.

Planed or Dressed Woods must be measured after the above modes, according to their peculiar character or dimensions.

Railway Sleepers.—For the proper modes of assessing these and other like irregular goods, vide “Wood,” in “*Miscellaneous Orders*.”

Staves are taken by average measurements. Piles of 360 of each kind, and under that number the whole pile, being cubed, with all dimensions taken to the inch.

Handspikes, Spokes, and Oars, rough or made up, are all taken by tale.

Teak Wood, Ship Building Woods admitted on the same terms as *Teak Wood*; *Furniture Woods* and *Dye Woods* (estimated by the ton), as also *Wastewood, Billet* or *Brushwood* estimated in the bulk, being free of duty, accounts of the masters of Government yards, importing merchants, wharfingers, and of the several dock companies may be taken for the specific quantities, after due examination.

⁽¹⁾ Deals and wood measured singly must have a progressive number, and the contents scribed on each piece.

⁽²⁾ By G. O. No. 17, 1858, it was laid down that in lieu of the computation by average, the cubical content of the specification (which is to be worked out as at present), be divided by 50, by which means the actual number of loads contained in the cargo will be arrived at.

ARTICLES OF BRITISH PRODUCE

USUALLY

EXPORTED FROM THE UNITED KINGDOM.(1)

N.B.—In every instance in which any denomination of Tale, Weight or Measure is affixed to the name of an Article in this List, the quantity of such article is to be exhibited under that denomination in addition to the value, which is in no case to be omitted. Where a denomination of quantity is not attached to the article, the value alone is required.

Agricultural Implements	value
Alkali, viz. :—	
" Barilla	cwt.
" Kelp	cwt.
" Pot and Pearl Ashes	cwt.
" Soda	cwt.
Alum	cwt.
Apothecary Wares. <i>See</i> Drugs, &c.	cwt.
Apparel	value
Apples	value
Arrow Root, prepared in the United Kingdom	lb.
Arsenic	cwt.
Artificial Flowers	value
Asphalte	value
Asses	number
Bacon and Hams	cwt.
Bags, empty	dozen
Barytes	cwt.
Basket and Basket Work	value
Beads, ornamental	value
Beef, Salted	barrel
" Tripes	keg
Beer and Ale	barrel
Bellows, small	dozen pairs
" Smiths'	number
Bells and Bell Metal	cwt.
Bichromate of Potash	cwt.
Bismuth	cwt.
Blacking	value
Bleaching Materials	cwt.
Blocks for Ships' Rigging and Dead Eyes	number
Boats	number
Books printed	cwt.

(1) *Articles of Irish Produce or Manufacture are to be distinguished from British, and all articles shipped under the authority of the Lords of her Majesty's Committee of Council for Trade, or of the Lords Commissioners of Her Majesty's Treasury, are to be specially distinguished from the ordinary Export.*

Borax, refined in the United Kingdom	lb.
Bran	cwt.
Brass Wire	cwt.
" of all other sorts	cwt.
Bread and Biscuit	cwt.
Bricks	number
Brimstone, refined in the United Kingdom	cwt.
Bristles, dressed	lb.
Brushes and Brooms	value
Buntings	yard
Butter	cwt.
Cabinet and Upholstery Wares	value
Calves	number
Camphor, refined in the United Kingdom	lb.
Candles, viz. :—	
" Palm	lb.
" Spermaceti and Wax	lb.
" Stearine	lb.
" Tallow	lb.
" " unenumerated	lb.
Canes and Sticks	value
Caoutchouc, solution of	value
" Manufactures of	value
Cards, Playing	cwt.
Carriages, viz., Railway Carriages	number
" of all sorts (except Railway)	number
" Carts and Waggonas	number
Carriage Wheels, of all sorts	number
Cast of Statues, Busts, &c.	value
Cement	cwt.
Chalk and Lime	ton
Charcoal, Animal	value
" Vegetable	value
Cheese	cwt.
Chocolate and Cocoa (British prepared)	lb.
Cider and Perry	tun
Clay, viz., China Clay	cwt.
" Pipe Clay	ton
" of all other sorts	ton
Clocks	number
" Clocks of Wood	value
Coals	ton
Coals, Cinders	ton
" Culm	ton
Coal Pitch and Tar	barrel
Confectionery	value
Copper Ore	cwt.
" in Bricks and Pigs	cwt.
" Sheets and Nails	cwt.
" Wire	cwt.
" Wrought, of other sorts	cwt.
" Coin	cwt.

Copper Mixed or Yellow Metal for Sheathing	cwt.
Copperas	cwt.
Cordage and Cables	cwt.
Corks and Bungs	cwt.
Corn, Grain, Meal and Flour, viz. :—	
" Barley	quarter
" Barley Meal	cwt.
" Beans	quarter
" Bean Meal	cwt.
" Malt	quarter
" Oats	quarter
" Oatmeal	cwt.
" Pease	quarter
" Pease Meal	cwt.
" Rye	quarter
" Rye Meal	cwt.
" Indian Corn Meal	cwt.
" Wheat	quarter
" Flour	cwt.
Cotton Manufactures, viz. :—	
" Calicoes, White or Plain	yard
" " Printed, Checked, Stained, or Dyed	yard
" Muslins, White or Plain	yard
" " Printed, Checked, Stained, or Dyed	yard
" Fustians, Velvets, &c.	yard
" Counterpanes	number
" " Cotton and Linen, Mixed	yard
" Lace and Patent Net	yard
" Stockings	dozen pairs
" Hosiery, except Stockings	value
" Tapes and Small Wares	value
" Cotton, for Sewing	value & weight
" Twist and Yarn	value & weight
Cows, Oxen and Calves	number
Deer	number
Dogs	value
Drawings	value
Drugs and Chemicals, not otherwise described	value
Earthenware and Porcelain	piece
" Red Pottery, &c.	piece
Emery	cwt.
Epsom and Glauber Salts	cwt.
Feathers for Beds	cwt.
Felt	value
Feathers, ornamental	value
Fish,—Cod and Ling	cwt.
" Herrings, Red	barrel
" " White	barrel
" Oysters	bushel
" Pilchards	hogshead
" Salmon	barrel
" of other sorts	value

Fishing Tackle	value
Flax, Dressed	cwt.
" Undressed	cwt.
Fruit, not otherwise described	value
Fuel, manufactured	ton
Fullers' earth	value
Gelatine	value
Ginger, prepared in the United Kingdom	cwt.
Glass, viz., Flint and Phial	cwt.
" Window	cwt.
" Common Bottles	cwt.
" Broken, for Re-manufacture	value
" Plate Glass	foot & value
Glasses, Looking, and Mirrors	value
Glue	cwt.
Groats and Grits	cwt.
Gunflints	number
Gunpowder	lb.
Guns, viz., Muskets	number
" Fowling Pieces	number
Gutta Percha, Manufactured in United Kingdom	cwt.
Haberdashery and Millinery	value
Hair, Horse	cwt.
" Other sorts	value
Hair Cloth. <i>See</i> Horsehair	cwt.
Hardwares and Cutlery	value
Harp and Fiddle Strings	dozen
Hats, Beaver and Castor	dozen
" Canvas	dozen
" Felt	dozen
" Straw	dozen
" Other sorts	dozen
Hatter's Wares	value
Hay	ton
Hemp, Dressed and Undressed	cwt.
Hides, Raw, Cow or Ox	number
" Horse	number
Hogs, Ox and Sheeps' Guts	cwt.
Hops	cwt.
Horns, Cow or Ox	value
Horn Tips	value
Horsehair, Manufactures of hair cloth	yards
" " other sorts	value
Horses	number
Jewellery	value
Iron, viz., Ore	ton
" Pig	ton
" Bar	ton
" Bolt and Rod	ton
" Cast	ton
" Railroad, viz. :—Rails	ton
" Chairs	ton

Iron (continued) viz. :—		
"	Other sorts	ton
"	Steel, Unwrought	ton
"	Wire	ton
"	Wrought Anchors, &c.	ton
"	" Hoops	ton
"	" Nails	ton
"	Sheet and Boiler plates	ton
"	all other sorts	ton
"	Old, for re-manufacture	ton
Iron Liquor		value
Juice of Lemons, Limes and Oranges		value
Lace and Thread of Gold and Silver		lb.
Lamp Black		cwt.
Lantern Leaves		value
Lard		cwt.
Lead		ton
"	Shot	ton
"	Black	cwt.
"	Red	cwt.
"	White	cwt.
"	Litharge of	cwt.
Leather, Tanned		cwt.
"	Gloves	lb.
"	Wrought	lb.
Lime and Chalk		ton
Linen Manufactures, viz. :—		
"	White or Plain	yard
"	Checked and Striped	yard
"	Printed, Stained, or Dyed	yard
"	Cambrics and Lawns	yard
"	Damask and Diaper	yard
"	Lace, of Thread	yard
"	Sail Cloth	yard
"	Sails	value
"	Ticking	yard
"	Stockings of Thread	dozen pairs
"	Hosiery, except Stockings	value
"	Tapes and small wares	value
"	Thread for Sewing	lb.
"	Yarn	lb.
Machinery and Mill Work, viz. :—		
"	Steam Engines, or parts of Steam Engines	value
"	all other sorts	value
Magnesia		value
Manganese		cwt.
Manure (not otherwise described)		value
Maps and Charts		value
Mathematical Instruments		value
Mats and Matting		value
Melasses		cwt.
Metal Leaf		value

Military Stores (not otherwise described)	value
Mill Grease	cwt.
Minerals and Fossils	value
Moss, Rock	cwt.
Mules	number
Musical Instruments	value
Mutton	cwt.
Naphtha	gallon
Naval Stores	value
Nickel, manufactures	cwt.
Oakum	cwt.
Oil Cake	ton
Oilcloth	yard
Oil, Hempseed, Rape and Linseed	gallon
" Lard	cwt.
" Neatsfoot	gallon
" Rosin	cwt.
" Tallow	cwt.
" Train	tun
" Spermaceti	tun
" Vegetable	gallon
Oker	value
Onions	value
Orchal	value
Ordnance of Brass or of Iron	ton
Painters' and Dyers' Colours and Materials	value
Parchment and Vellum	value
Pearl Barley	cwt.
Percussion Caps	number
Perfumery	value
Pewter Ware	cwt.
Pickles and Sauces	value
Pictures	value
Picture Frames	value
Pistols	number
Pitch	barrel
Plants and Roots	value
Plate, Wrought Gold	ounce
" Silver	ounce
Plated and Gilt Ware	value
Platina	value
Platting for Hats of Chip or Willow Straw	value
" of Straw	lb.
Pork, Salted	barrel
Potatoes	cwt.
Poultry	value
Prints, Engravings and Drawings	value
Printing Types and Materials	value
Provisions not otherwise described	value
Quinine, Sulphate of	oz.
Rags and Paper Stuff	ton
Red and Yellow Earth	value

Bosin	cwt.
Saddlery and Harness	value
Sal Ammoniac	cwt.
Salt Rock	ton
„ White	ton
Saltpetre (British refined)	cwt.
Sand	ton
Sausages	lb.
Scales and Weights	value
Sculptures of Stone or Marble	value
„ Bronze or other Metal	value
Seeds, Garden	lb.
„ not otherwise described	value
Sheathing Paper	cwt.
Sheep	number
Sheepwash	gallon
Silk Manufactures, viz. :—	
„ Stuffs, or Ribbons of Silk only	lb.
„ Lace	yard
„ Stockings	dozen
„ Hosiery, except Stockings	value
„ Fringes, Trimmings, Laces, &c.	value
„ Sewing Silk	lb.
„ Thrown in the United Kingdom	lb.
„ Yarn	lb.
„ Stuffs of Silk and Cotton	lb.
„ Lace of Silk and Cotton	yard
„ Stockings	dozen pairs
„ Hosiery, except Stockings of ditto	value
„ Fringes, Laces, Trimmings, &c., of ditto	value
„ Stuffs of Silk and Ribbon	lb.
„ „ and Worsted	lb.
„ Stockings of ditto	dozen pairs
„ Hosiery, except Stockings of ditto	value
Skins, British, viz. :—	
„ Calf, undressed	dozen
„ Coney and Hare	number
„ Sheep	number
„ „ undressed, without the Wool	number
„ not otherwise described	value
„ Foreign, dressed in the United Kingdom, viz. :	
„ Goat and Kid	number
„ Mnsquash	number
„ not otherwise described	value
Skins and Pieces of Skins, for making glue	value
Slates in Frames	value
Slope and Negro clothing	value
Smalts, or Powder Blue	lb.
Snuff	lb.
Soap	cwt.
Soda Water	value
Solder	value

Soot	value
Specimens of Natural History	value
Spelter or Zinc, Unwrought	cwt.
" " Wrought	cwt.
Spermaceti	value
Spirits, British	gallon
" Irish	gallon
Stained paper for hangings	yard
Starch	cwt.
Stationery of all sorts	value
Stones Alabaster	ton
" Cement Stones	ton
" Grindstones	number
" Slate by Tale	number
" " by Weight	ton
" " Wrought	value
" not otherwise described	value
Stone Blue	lb.
Straw	value
Suet	cwt.
Sugar, Refined, viz., Loaves and Lumps	cwt.
" " Crushed	cwt.
" Bastard	cwt.
" Candy	cwt.
Sugar of Lead	cwt.
Sulphuric Acid	lb.
Swine	value
Swords	number
Tallow	cwt.
Tanners' and Soapers' Waste	ton
Tar	barrel
Tares	bushel
Tarpaulings	value
Telegraphic Wire, Chains, &c.	value
Tents and Marquees	value
Tiles	number
Tin, Unwrought	cwt.
" Plates	value
" Wares	value
Tobacco, manufactured in the United Kingdom	lb.
" Pipes, of Clay	gross
" " not of Clay	value
Tongues	keg
Tow	cwt.
Toys	value
Trunks and boxes of all Sorts	value
Turnery and Turner's Wares	value
Turpentine, Oil or Spirit of	gallon
Twine	cwt.
Vinegar	tun

Umbrellas and Parasols	value
Watches, viz., Gold	number
" Metal	number
" Silver	number
" Without Cases	number
" Ship's Chronometers	number
Water, Mineral	value
Wax, Bees'	cwt.
Whalebone	value
Whiting	cwt.
Wine, British	gallon
Wood	cwt.
Wood, British, viz., Boards and Planks	load
" Hoops	number
" Spokes for Wheels	number
" Staves and empty Casks	pack
" Treennails	number
" not otherwise described	value
" Foreign, Cut, polished or dressed	value
Wooden House Frames and Joiners' Work	value
Wooden Ware	value
Wool, British, Coney and Hares	lb.
" " Sheep, Lambs, and Fells	lb.
" Flocks, &c.	cwt.
" Foreign, British dressed	value
Woollen Manufactures, viz. :—	
" Cloths, Superfine	piece
" " of second and inferior quality	piece
" Coatings, Duffles, &c.	piece
" Kerseymere	piece
" Baizes	piece
" Flannel	yard
" Blankets and Blanketing	yard
" Carpets and Carpeting	yard
" " mixed with linen, cotton, &c.	yard
" Rugs, viz., Coverlets	number
" Shawls	number
" Stuffs, Woollen and Worsted	piece
" Hosiery, viz., Stockings	dozen pairs
" " mixed with Cotton	dozen pairs
" " except Stockings	value
" Tapes and Small Wares	value
Woollen and Worsted Yarn	cwt.
Yarn, Mohair	cwt.
" of Wool or Worsted with other materials.	cwt.
Yeast	gallon
Miscellaneous articles	value

All other Articles not enumerated in the foregoing List, and not properly falling under any of the general Heads, are to be particularly specified in the Returns to the Inspector General's Office.

CUSTOMS' BONDS.

The numerous applications made at the Bond Office, London, for instructions in respect to the preparation of Notices of Bond, the proper mode of filling up the Bonds, and to many other points connected with the business of the office, have suggested the expediency of embodying in this place the information so generally required.

A plain and succinct description will therefore be given of those Notices and Forms most in use, filled up, which will enable exporters and others to effect a considerable saving of time by preparing their own Bonds; this will be at once apparent, when it is stated, that notices for more than 100 Bonds are frequently lodged at the Bond Office before twelve o'clock for preparation the same day, some of which include as many as 30 Bond Notes.

Bonds and Notices of Bond.

Previously to explaining the mode of filling up "Notices," and of preparing Bonds, the following suggestions are offered for the guidance of the inexperienced, who, by adopting them, will avoid expense, trouble, and loss of time.

1st. Before tendering Notice of Bond, ascertain that the person proposed as surety is able and willing to attend at the Bond Office.

2nd. If the Bond is for the exportation of goods, see that the vessel is properly entered outwards, and that the intended port of destination agrees with the entry of the vessel.

3rd. In the preparation of any Notice of Bond, the goods must be correctly described according to the terms of the Tariff-rating, for instance; supposing the goods to consist of Brandy, or India-rubber Over-shoes:—

The Brandy is "Spirits not sweetened." The Over-shoes are "Manufactures of Caoutchouc."

The value of goods subject to an *ad valorem* duty must also be stated, and on the exportation or removal coastwise of such goods, the signature on the Bond-note of the Landing Surveyor, in approval of the amount of value given, is required.

4th. Before Notices of Bond for the transshipment of goods are tendered, they must be certified at the Report Office that the goods are duly reported in transit. (1)

5th. Should you desire to write your own Bond, first carefully check the amount of stamp, and form of Bond, and bear in mind that the Bond is a legal document requiring great care and accuracy in its preparation, and that erasures or interlineations cannot be received. All Bonds prepared by the public must be handed in for examination previously to any signature being attached thereto.

6th. On the exportation of goods subject to differential rates of duty, they may be entered under their general denomination, provided the highest rate of duty is given to which they are liable; thus, Sugar, which is rated under its several different qualities, may be entered as "Sugar" only; the duty to be calculated at 18s. 4d. per cwt., *i. e.*, the highest rate of duty to which the article is liable. (2)

The following Stamp Duties are payable upon the generality of Bonds taken in the Long Room, the exemptions being those

For Passenger Vessels;

For the due exportation of Warehoused Tobacco;

For Goods entitled to Customs Drawback;

For Removal and deposit of Oysters;

which do not require any Stamp

	<i>s.</i>	<i>d.</i>
When the penalty ⁽³⁾ does not exceed £50	1	3 stamp
Exceeding £50 and not exceeding £100 ...	2	6 "
Exceeding £100	3	9 "
Exceeding £150	5	0 "

(1) For further particulars on this subject, see *Transshipment Regulations* at p. 115.

(2) The exact amount of duty is not required, and in order to expedite business, it is usual to state the sum in round numbers; thus, "Sugar" is taken for Bond at £1 per cwt., Tea at 1s. 6d. per lb., Wine at 6s. per gallon.

(3) For assessment of penalties, see *Synopsis*, on the next page. A special Export Bond is required on the exportation of small quantities of Cigars, Tobacco, &c., imported as part of baggage, and of samples of unmanufactured Tobacco exported under Board's Order.

In such cases, a clause is inserted in the condition of the Bond, binding the exporter to produce a satisfactory certificate of the due landing of the goods within a stated time, according to the locality of the port of destination (see p. 203).

On the receipt of such certificate by the exporter, it should be forwarded to the Commissioners of Customs, with application that the Bond may be discharged thereupon.

**SYNOPSIS OF CUSTOMS' BONDS TAKEN IN THE LONG ROOM,
LONDON.**

<i>On Exportation.</i>	<i>Penalty.</i>	<i>By whom given.</i>
Warehoused goods, British wrought plate, of gold or silver, goods subject to duties of Customs, or entitled to drawback of Customs, or for exportation under some particular rule, regulation, or restriction.	Double the amount of duty to which the goods are liable, or double the amount of drawback to which they are entitled.	The exporter or his agent, and one sufficient surety.
Warehoused goods, <i>vis à</i> an outport of the United Kingdom.	Double amount of duty.	Ditto.
Goods reported in transit.	Ditto, and the single value of free goods, if any, in addition.	Ditto.
Stores for vessels outward bound.	To ports in Europe, £100, beyond, £800.	The master or owner of the vessel, or shipper of the stores.
Empty casks, and certain other goods, to the west coast of Africa.	£500.	The owner of the export vessel and one sufficient surety.
<i>Removal under Bond.</i>	<i>Penalty.</i>	<i>By whom given.</i>
Warehoused goods to be re-warehoused at another warehousing port. ⁽¹⁾	The single amount of duty to which the goods are liable.	The person requiring the removal, and one sufficient surety.
Warehoused goods to another port for immediate and direct shipment as stores.	Ditto.	Ditto.
Warehoused goods on board Her Majesty's ships in actual commission, as stores.	Ditto.	Ditto.
Warehoused goods to Her Majesty's victualling or dockyards, as stores, under Treasury Order and Board's Minute.	Ditto.	Ditto.
Warehoused goods to the Isle of Man for payment of duty.	Ditto.	Ditto.
Warehoused goods on board a foreign vessel of war, as stores.	Ditto.	Ditto.
Warehoused goods on board transports for the use of the troops.	Ditto.	Ditto.
Goods not warehoused to another port (special application to the Board required).	Ditto.	Ditto.
Surplus stores in vessels going coastwise only.	Ditto.	Master of the vessel, and one sufficient surety.

⁽¹⁾ General removal bonds are prepared by the Solicitor of Customs.

SYNOPSIS OF CUSTOMS' BONDS, continued:

<i>Miscellaneous.</i>	<i>Penalty.</i>	<i>By whom given.</i>
For goods taken out of the warehouse to be printed, refreshed, sawn, &c.	Double amount of duty.	The proprietor of the goods, and one sufficient surety.
For importation from France or Spain of casks of brandy, of less than the legal size for exportation (special application to the Board required).	Ditto.	The consignee, and one sufficient surety.
For the due landing at a foreign port of Demi-johns of Geneva imported from Germany or Holland, and exported in the same vessel.	Ditto.	The agent of the foreign merchant or other responsible party, with one sufficient surety.
For the transshipment and due landing at a foreign port of Demi-johns of Geneva imported from Germany or Holland.	Ditto.	Ditto.
For the production of colonial certificates of growth or clearance (special application to the Board required).	Double the difference between the high and low rates of duty on the goods.	The consignee, and one sufficient surety.
For wood taken out of the warehouse to be planed, prepared or dressed.	Double the amount of duty.	The proprietor of the goods, and one sufficient surety.
For foreign anchors landed, to be repaired.	£500.	The proprietor of the premises to which the anchors are to be taken.
For the exportation of goods illegally imported, &c., and production of certificate of landing at the port of destination (special application to the Board required).	Double the amount of duty.	The exporter of the goods, and one sufficient surety.
For the due removal and deposit of oysters.	Not less than £100.	The remover of the oysters, and one sufficient surety.
By owner or charterer, and master of passenger vessel.	£1000.	The owner or charterer, and the master of the vessel, or in the unavoidable absence of the owner or charterer, one responsible person, and the master.

On giving Bond for the Exportation of Warehoused Goods.

The form of Notice of Bond, filled up, is as follows:—

GOODS FOR EXPORTATION.

London, 28th day of *August*, 1858.

Mr. *James Grey*, of 19, *Water Lane*, intends to export on board the ship *Dragon*, for *Hambro'*, the undermentioned
(¹) Goods.

Twenty thousand pounds weight of Tea.

Signature of Exporter or his Agent, *James Grey*.

Amount of Duty £1500 : 0 : 0.

Bond Office, 28th day of *August*, 1858.

This is to certify that security has been given as required by law for the due exportation of the above goods.

Clerk of the Bonds.

The above goods warehoused by _____ the
day of _____ 18, ex the "
Master @

On the back of the Bond Note write in full, the name and address of the proposed surety and the amount of stamp duty, thus:—

*Thomas Ayerst, Carman,
12, Water Lane, City.*

Stamp, 5s.

The form of Bond, filled up and ready for signature, is as follows:—

The words here printed in Italics are the written portions of the Bond-Note and Bond.

Know all men by these presents, that we, *James Grey, of Nineteen, Water Lane, Merchant, and Thomas Ayerst, of Twelve, Water Lane, Carman, both places in the City of London*, are held and firmly bound unto our Sovereign Lady VICTORIA, by the grace of God, of the United Kingdom of Great Britain and Ireland, Queen, Defender of the Faith, in the sum of *three thousand* pounds of good and lawful money of Great Britain, to be paid to our said Lady the Queen, her heirs and successors: to which payment well and truly to be made, we bind ourselves, and each and every of us, jointly and severally, for and in the whole, our heirs, executors, and

(¹) This space must be filled up with a term denoting the character of the goods as "Warehoused," "Drawback," &c.

administrators, and every of them, firmly by these presents. Sealed with our seals. Dated this *twenty-eighth* day of *August*, in the year of our Lord One thousand eight hundred and *fifty-eight*.

Whereas the above-bounden *James Grey* hath given notice of his intention to export to *Hambro'*, in the ship *Dragon*, *twenty thousand pounds weight of Tea*.

Now the condition of this obligation is such, that if the said goods and every part thereof shall be duly shipped and exported to, and shall be landed at *Hambro'*, within *three* months from the date hereof, or shall be otherwise accounted for to the satisfaction of the Commissioners of her Majesty's Customs, then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed, sealed, and delivered, }
in the presence of }

When several Bond Notes are included in one Bond, an "abstract" is required: this is written on a slip of paper, and handed in with the Bond Notes. The following is an abstract of eight Bond Notes:—

Fyenoord, for Rotterdam, Philipps, Graves & Co,

1200 cwt. currants..... £1200

450 „ raisins 225

350 „ „ 175

800 „ „

40,000 lbs. pepper 1200

800 cwt. tallow 60

700 cwt. sugar 700

150 „ „ 150

150 „ „ 150

1000 „ „ £3860

The time to be inserted in the condition of Export Bonds is as follows:—

Any port in Europe..... 3 months.

„ America, Africa, or Asiatic coast of
the Mediterranean Sea 6 „

„ within the limits of the East India
Company's Charter..... 12 „

„ Australia or its dependencies, New
Zealand, &c. 18 „

Goods to be exported for Drawback.

The same form of Bond Note and of Bond is used as for the exportation of warehoused goods,⁽¹⁾ the Master's name being written under the name of the export vessel; and a shipping bill given in with the Bond Note, which is returned to the exporter duly certified after the bond is fully signed; the Bond Note is retained for the purpose of preparing the debenture.

Sugar may be entered as "Sugar refined in the United Kingdom for the Drawback," and Wine without specifying its colour.

Removal and Exportation under one Bond.

This Bond applies to the removal of warehoused goods to any outport (provided such goods may be warehoused thereat for exportation), there to be delivered into the custody of the proper officers of Customs for immediate shipment without re-warehousing, the name of the consignee at the outport to be stated on the Bond Note, which should also specify the station where the goods are warehoused.

The form of Bond Note and of Bond, filled up, is as follows :

LONDON DOCKS.

Goods for removal to *Southampton*, for immediate exportation, under Board's Minute of the 13th May, 1857.

London, 28th day of August, 1858.

Mr. *Joseph Harris*, of 67, *Lower Thames Street*, intends to export to *St. Thomas*, via *Southampton*, the undermentioned warehoused goods, viz.:—(by railway)

Five hundred ounces of Sulphate of Quinine.

Consignee <i>James Dawson</i> .	} Signature of {	<i>W. Young, Clerk</i> to <i>J. Harris.</i>
Amount of duty, £13.			the exporter or his agent.

Bond Office, 28th day of August, 1858.

This is to certify that security has been given as required by law for the due removal to, and exportation from, or re-warehousing at *Southampton*, of the above goods.

Clerk of the Bonds.

The above goods warehoused by _____ the
day of _____ 18, ex the "
Master, @ _____

⁽¹⁾ See note at page 202.

Know all men by these presents, that we, *Joseph Harris, of sixty-seven, Lower Thames Street. Agent, and Nathaniel Collyer, of seventy-six, Lower Thames Street, Carman, both places in the City of London*, are held and firmly bound unto our Sovereign Lady VICTORIA, by the grace of God, of the United Kingdom of Great Britain and Ireland, Queen, Defender of the Faith, in the sum of *twenty-six* pounds of good and lawful money of Great Britain, to be paid to our said Lady the Queen, her heirs and successors; to which payment well and truly to be made, we bind ourselves, and every of us jointly and severally, for and in the whole, our heirs, executors, and administrators, and every of them, firmly by these presents. Sealed with our seals. Dated this *twenty-eighth* day of *August*, in the year of our Lord one thousand eight hundred and fifty-eight.

Whereas the above-bounden *Joseph Harris* hath given notice of *his* intention to export to *St. Thomas', via Southampton* by railway, the following goods, that is to say,

Five hundred ounces weight of Sulphate of Quinine.

Now the condition of this obligation is such, that if the said goods, and every portion thereof, shall, within the space of *ten* days next following the date hereof, duly arrive without alteration or diminution at the port of *Southampton*, and shall immediately, on the arrival thereof, be duly delivered in the same state and condition into the custody and possession of the proper Officer of Customs at the said last-mentioned port; and if the said goods, and every portion thereof shall, within the space of *ten* days next following the date hereof, be duly shipped on board the ship or vessel for which the same may be entered, and shall be exported to, and in due time after such exportation landed at *St. Thomas'* aforesaid; and in case of the said goods not being so shipped and exported as aforesaid, if the same shall then be forthwith duly re-warehoused in an approved bonding warehouse at the said port of *Southampton*, and shall not be removed therefrom for any purpose whatsoever until the proper documents for such removal, under the laws in force for the time being in that behalf, shall have been obtained in like manner, as if such goods had been warehoused therein upon their original importation, then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed, sealed, and delivered

The subjoined form of Bond Note and of Bond, applies to goods to be exported under the transhipment regulations :—

FOR TRANSHIPMENT ONLY.

Bond-Office, Customs, London.

28th August, 1858.

These are to certify that *George Conquest Scrutton*, of No. 8, *Philpot Lane*, has given security as required by law for the due Transhipment of



Nos. 1/5 *Five cases of Sardines, being cured fish not otherwise enumerated, value thirty pounds, free.*

6/7 *Two cases ten gallons of Perfumed Spirits, to be used as perfumery only.*

8/9 *Two cases containing fifty cubic feet of Lucifer Matches of wood.*

10 *One case Masks and Fans, being goods manufactured, not otherwise enumerated, value twenty pounds.*

Total value of ad valorem goods... £20

Total value of free goods..... £30

Amount of duty..... £14

On board the *Eagle Speed* for Hong Kong.

The above goods reported the 27th day of August, 1858, ex the *Rainbow*, *Fife Master*, from *Dunkirk*.


Clerk of the Bonds.

* * Duty always to be calculated with reference to the highest rated article contained in the entry.

(Transhipment and Export Bond.)

Know all Men by these Presents, that We, *George Conquest Scrutton*, of *Eight, Philpot-lane*, Agent, and *Thomas Provo Middlemist*, *Lighterman*, of *Sixty-five, Lower Thames-street*, both places in the city of London, are held and firmly bound unto our Sovereign Lady VICTORIA, by the Grace of God, of the United Kingdom of Great Britain and Ireland, Queen, Defender of the Faith, in the sum of *Fifty-eight Pounds* of good and lawful money of Great Britain, to be paid to our said lady the Queen, Her Heirs and Successors; To which payment well and truly to be made, We bind ourselves, and each of Us, by himself, for and in the Whole, our Heirs, Executors, and Administrators, and every of them, firmly by these presents. Sealed with our Seals. Dated this *Twenty-eighth Day* of *August*, in the year of our Lord One Thousand Eight Hundred and fifty eight.

Whereas the above bounden *George Conquest Scrutton* has given notice of his intention to export to *Hong Kong*, in the Ship *Eagle Speed*, the following Goods, that is to say—

- | | |
|---|---|
|  | <p>Nos. 1/5. <i>Five cases of Sardines, being cured fish not otherwise enumerated, value thirty pounds sterling, free.</i></p> <p>„ 6/7. <i>Two cases ten gallons of perfumed Spirits, to be used as perfumery only.</i></p> <p>„ 8/9. <i>Two cases, containing fifty cubic feet of Lucifer Matches of wood.</i></p> <p>„ 10. <i>One case Masks and Fans, being goods manufactured, not otherwise enumerated, value twenty pounds sterling.</i></p> |
|---|---|

Which said goods were, on the *twenty-seventh day of August*, One thousand Eight hundred and Fifty-eight, reported inwards at the port of London, by the *Rainbow*, *Fife*, Master, from *Dunkirk*, for transhipment and exportation to *Hong Kong*.

NOW THE CONDITION OF THIS OBLIGATION IS SUCH, that if the said Goods and every part thereof so reported Inwards as aforesaid, shall be duly entered and cleared with the Searcher on the Shipping Bill for exportation; and if the Goods so entered on the Shipping Bill shall be duly and faithfully transhipped from the said import Ship, *Rainbow*, to the said export ship, *Eagle Speed*, within *three days* from the date hereof, and shall be duly exported to and landed at *Hong Kong* aforesaid, within *twelve months* from the date hereof, or be otherwise accounted for to the satisfaction of the Commissioners of Her Majesty's Customs, then this Obligation to be void, otherwise to be and remain in full force and virtue.

Signed, Sealed, and Delivered, }
in the presence of }

The bond note must be certified at the Report Office, that the goods are duly reported in transit. When free goods, and goods liable to duty, are included in the same bond for transhipment, the penalty of the bond is the single amount of the value of the free goods, and double the duty on the goods subject to duty.

The time allowed for the transhipment of silks, spirits, wine, nutmegs, tea and tobacco, is three days; for all other goods, six days.(')

(') The Transhipment Regulations will be found at pp. 115-120.

Removal of Goods to be re-warehoused at another Port.

Parties tendering notice of removal bond, should first refer to the list of warehousing ports in this work, in order to ascertain whether the goods can be re-warehoused at the port for which they are intended.⁽¹⁾

Bond can be given either at the port of removal or of destination, as may be more convenient to the parties.

All bond notes for the removal of goods should be headed with the name of the station where the goods are deposited, for the guidance of the messengers, who will, after the bond notes have been fully signed, convey them to the proper office.

The time allowed for the removal of goods to the port of destination is—

By stage coach or railway	10 days.
Any other description of land carriage	14 „
Steam vessel	14 „
Sailing vessel and canal	31 „

VICTORIA (LONDON) DOCKS.

GOODS FOR REMOVAL.

Bond Office, Customs, London,
28th day of August, 1858.

Mr. *James Hayes*, of *Beer-lane*, intends to remove the undermentioned goods, warehoused at *Victoria (London) Docks*, by *self*, the 12th day of *June*, 1857, ex the *Vesta Kavanagh*, Master @ *Oporto*, by *railway*, to the Port of *Liverpool*, there to be re-warehoused, viz.,—

Two hundred gallons of Red Wine.

Amount of duty £80.

This is to certify, that security is taken for the due arrival and re-warehousing thereof at the above port within *ten days* from the date hereof.

Consignee, *Messrs. Whittle & Co.*

Clerk of the Bonds.

Know all Men by these Presents, That We, *James Hayes*, Agent, and *Thomas Burbidge Moore*, Lighterman, both of *Twenty-four, Beer-lane*, in the city of *London*, are held and firmly bound unto our Sovereign Lady *VICTORIA*, by the Grace of God, of the United Kingdom of Great Britain, and

⁽¹⁾ See p. 85.

Ireland, Queen, Defender of the Faith, in the sum of *Sixty* Pounds of good and lawful Money of Great Britain, to be paid to our said Lady the Queen, Her Heirs and Successors: To which Payment well and truly to be made, we bind ourselves, and each and every of us, jointly and severally, for and in the Whole, our Heirs, Executors, and Administrators, and every of them, firmly by these Presents. Sealed with our Seals. Dated this *Twenty-eighth* day of *August*, in the Year of our Lord One Thousand Eight Hundred and Fifty *eight*.

Whereas the following Goods, that is to say,

Two hundred gallons of Red Wine,

are now deposited in a Warehouse or Warehouses in the Port of London, under the Regulations of "The Customs Consolidation Act, 1853."

And whereas the above bounden *James Hayes* intends to remove the said Goods, from the said Port, by *railway*, to the Port of *Liverpool*, subject to the Rules, Regulations, and Restrictions, in that behalf by Law provided.

Now the Condition of this Obligation is such, That if the said Goods, and every Part thereof, shall arrive without alteration or diminution, at the said Port of *Liverpool* within the space of *ten* days next following the date hereof, and shall immediately on the arrival thereof, be duly delivered, in the same state and condition, into the Custody and Possession of the Proper Officers of Customs at the said last-mentioned Port, and be thereupon duly re-warehoused, or shall be otherwise accounted for to the satisfaction of the Commissioners of Her Majesty's Customs, then this Obligation to be void, otherwise to be and remain in full force and virtue.

Signed, Sealed, and delivered }
in the presence of }

Transfer of goods shut out from the Export Ship.

When bonded goods are shut out from the export vessel for which they have been entered and cleared, and are intended for shipment in another vessel, it is necessary to pass a transfer shipping bill through the Searcher's office, and give new bond.

The transfer bill forms the new entry, and must be endorsed with the names and addresses of the exporter and the surety, the amount of Customs' duty, and of Stamp duty, before it is tendered at the Bond Office. In preparing the bond, the exact quantity of the goods must be stated. A bond note is required with transfers of transshipment and drawback goods.

LIST No. 1.

A List of Countries and Divisions of Countries, as they are to be distinguished in the Returns made to the Inspector General of Imports and Exports, and the Registrar General of Shipping.

Russia, viz. :—

Northern Ports.

Ports within the Black Sea.

*Sweden.**Norway.**Denmark, viz. :—*Denmark Proper & Duchies
of Slesvig and Holstein.

Iceland and Faroe Islands.

*Prussia.**Mecklenburg Schwerin.**Hanover.**Oldenburg and Kniphausen.**Hanseatic Towns.**Heligoland.**Holland.**Belgium.**The Channel Islands⁽¹⁾.**France, including Corsica.**Portugal, viz. :—*

Portugal Proper.

Madeira.

The Azores or Western Isles.

*Spain, viz. :—*Continental Spain and the
Balearic Islands.

The Canary Islands.

*Gibraltar.**Italy, with the adjacent Coast of the Adriatic, and the Islands, viz. :—*

Sardinian Territories.

Papal Territories.

Duchy of Lucca.

Naples and Sicily.

Duchy of Tuscany.

Austrian Territories.

*Malta and Gozo.**The Ionian Islands.**Kingdom of Greece, including both the Continental Territory and the Islands.**Turkish Dominions, exclusive of Wallachia, Moldavia, Syria, Palestine and Egypt.**Wallachia and Moldavia.**Syria and Palestine.**Egypt, Ports on the Mediterranean.**Tripoli.*

(¹) Goods the produce and manufacture of these Islands, are to be distinguished from foreign articles in the Returns of Imports.

<i>Tunis.</i>	
<i>Algeria.</i>	
<i>Morocco.</i>	
<i>French Possessions in Senegambia.</i>	
<i>British Possessions on the River Gambia.</i>	
<i>Sierra Leone.</i>	
<i>British Possessions on the Gold Coast.</i>	
<i>Fernando Po.</i>	
<i>Western Coast of Africa, not particularly designated⁽¹⁾.</i>	
<i>Colonial Territory of the Cape of Good Hope.</i>	
<i>Eastern Coast of Africa, from the Colonial Territory of the Cape of Good Hope to the Straits of Bab-el-Mandeb.</i>	
<i>African Ports on the Red Sea.</i>	
<i>Cape Verde Islands.</i>	
<i>Ascension.</i>	
<i>St. Helena.</i>	
<i>Madagascar.</i>	
<i>Bourbon.</i>	
<i>Mauritius.</i>	
<i>Arabia, exclusive of Aden.</i>	
<i>Aden.</i>	
<i>Persia.</i>	
<i>Continental India⁽²⁾, with the contiguous Islands, viz. :—</i>	
British Territories ⁽³⁾ , exclusive of Singapore and Ceylon.	Portuguese Possessions.
Singapore.	The Birman Empire.
Ceylon.	Siam.
French Possessions.	Camboja, Cochin China, and
Dutch Possessions.	Tonquin.
<i>Islands of the Indian Seas lying to the Westward of the 150th degree of East Longitude, and to the Northward of the 10th degree of South Latitude, viz. :—</i>	
Sumatra.	Other Islands, distinguishing each.
Java.	
Philippine Islands.	
<i>China, exclusive of Hong Kong.</i>	
<i>Hong Kong.</i>	
<i>Japanese Islands.</i>	
<i>Russian Dominions in Eastern Siberia.</i>	
<i>British Settlements in Australia⁽⁴⁾, viz. :—</i>	
West Australia.	Victoria.
South Australia.	Van Diemen's Land.
New South Wales.	New Zealand.

(1) Comprising all Ports not belonging to any of the divisions enumerated above, in the range between Morocco and the Colonial Territory of the Cape of Good Hope.

(2) Under this general head are comprised all the Countries lying between Persia and China.

(3) Comprehending the Territories of Native States under British Protection or control.

(4) Any other Colonies that may hereafter be established in Australia must be distinguished.

*South Sea Islands, distinguishing each group.**British North America, viz.:—*

Settlements of the Hudson's Bay Company.	Canada.
Newfoundland and Coast of Labrador.	New Brunswick.
	Prince Edward Island.
	Nova Scotia and Cape Breton.

British West India Islands, viz.:—

Antigua.	St. Lucia.
Barbadoes.	St. Vincent.
Dominica.	Tobago.
Grenada.	Tortola.
Jamaica.	Trinidad.
Montserrat.	Bahamas.
Nevis.	Bermudas.
St. Christopher or St. Kitt's.	

British Guiana, viz.:—

Demerara.	Berbice.
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*Honduras—British Settlements.**Foreign West India Islands, viz.:—*

Cuba.	} Spanish.	St. Martin (south part).	} Dutch.
Porto Rico.		St. Eustatius.	
Guadaloupe.		Saba.	
Marie-galante.	} French.	Curaçoa.	} Swedish.
Martinique.		St. Bartholomew.	
St. Martin (north part).		St. Croix.	} Danish.
		St. Thomas.	
		St. John.	

*French Guiana.**Dutch Guiana.**Hayti.**United States of America.**Mexico.**Central America.**New Granada.**Venezuela.**Ecuador.**Brazil.**Paraguay**Oriental Republic of the Uruguay.**Buenos Ayres, or Argentine Republic.**Chili.**Bolivia.**Peru.**Patagonia,—Ports on the Pacific Ocean.**Ports on the Atlantic Ocean.**The Falkland Islands.**Russian Settlements on the North West Coast of America.**Greenland and Davis's Straits.**Southern Whale Fishery.*

LIST No. 2.

AN ALPHABETICAL LIST of Ports or Places of Shipment comprehended in the Several Countries and Divisions of Countries specified in the preceding List

N.B. In Cases where there are two or more Ports of the same name, it is necessary that the Country, as well as the Port, should be specified in the Ship's Report or Clearance, and also on the Bills of Entry.

PORTS.	COUNTRIES TO WHICH BELONGING.
Aachjar	Denmark
Aalbek (<i>Jutland</i>)	"
Aalborg (<i>Jutland</i>)	"
Aalesund	Norway
Aarhuus (<i>Jutland</i>)	Denmark
Aaroesund	"
Aasgaardstrand	Norway
Abbeftort	"
Abbeville (<i>Somme</i>)	France
Abersiel	Oldenburg
Abo	Russia—Northern Ports
Abrevrach (<i>Ffinisterre</i>)	France
Abusheher, or Bushire	Persia
Acajutla (<i>Salvador, Pacific</i>)	Central America
Acapulco (<i>Pacific</i>)	Mexico
Accummersiel	Hanover
Acheen	Sumatra
Achielo	Russia—Black Sea
Accra, British	Africa—B. P. on the Gold Coast
—Dutch and Danish	Western Coast of Africa
Acrata (<i>Gulf of Lepanto</i>)	Greece
Acre, or Akka	Syria
Acul	Hayti
Adalia (<i>Asia Minor</i>)	Turkish Dominions
Adana (<i>Asia Minor</i>)	"
Addah, or Atakkoo	Western Coast of Africa
Adelaide	South Australia
Aden (<i>Port</i>)	Aden
Adicora	Venezuela
Adlersborg (<i>Holstein Canal</i>)	Denmark
Adra (<i>Mediterranean</i>)	Spain
Adramyti (<i>Asia Minor</i>)	Turkish Dominions
Adrianople (<i>Europe</i>)	"

PORTS.	COUNTRIES TO WHICH BELONGING.
<i>Ædipso (Negropont)</i> . . .	Greece
<i>Ågelstawiick</i> . . .	Sweden
<i>Ægina, or Engia—Island</i> . . .	Greece
<i>Åerøeskjōbing (Little Belt)</i> . . .	Denmark
<i>Åervesund</i> . . .	"
<i>Åfrikaah, or Mahadia</i> . . .	Tunis
<i>Agadir, or Santa Cruz</i> . . .	Morocco
<i>Agay (Var—Mediterranean)</i> . . .	France
<i>Agde (Herauli—Mediterranean)</i> . . .	"
<i>Agger (Jutland)</i> . . .	Denmark
<i>Aggerhuus</i> . . .	Norway
<i>Agiontas</i> . . .	Greece
<i>Agon (Manche)</i> . . .	France
<i>Agosta, or Augusta (Sicily)</i> . . .	Italy—Naples and Sicily
<i>Agrielea</i> . . .	Greece
<i>Aguilas (Mediterranean)</i> . . .	Spain
<i>Ahus</i> . . .	Sweden
<i>Aignerote</i> . . .	Venezuela
<i>Aignes Mortes</i> . . .	France
<i>Aiguillon-L' (Vendée)</i> . . .	"
<i>Aivali</i> . . .	Turkish Dominions
<i>Aizier (Eure)</i> . . .	France
<i>Aix—Île d'</i> . . .	"
<i>Ajaccio (Corsica)</i> . . .	"
<i>Akaroa</i> . . .	New Zealand
<i>Akerman</i> . . .	Russia—Black Sea
<i>Akhmetschet</i> . . .	"
<i>Akkar</i> . . .	Syria
<i>Aktiar, or Sevastopol (Crimea)</i> . . .	Russia—Black Sea
<i>Akyab (Aracan)</i> . . .	Continental India—B. T.
<i>Aland—Islands of</i> . . .	Russia—Northern Ports
<i>Alasio, or Arraci</i> . . .	Italy—Sardinian Territories
<i>Alatzata, or Latzata (Asia Minor)</i> . . .	Turkish Dominions
<i>Alaya (Asia Minor)</i> . . .	"
<i>Albany</i> . . .	West Australia
<i>Albeckamolle</i> . . .	Hanover
<i>Alberton, or Port Albert</i> . . .	Victoria
<i>Albreda (on the Gambia)</i> . . .	French Possessions in Senegambia
<i>Albufeira</i> . . .	Portugal Proper
<i>Alcantara</i> . . .	Brazil
<i>Alcata</i> . . .	California
<i>Alckmaer, or Alkmaer</i> . . .	Holland
<i>Alderney—Island</i> . . .	Channel Islands
<i>Aldersborg</i> . . .	Denmark
<i>Alegrana</i> . . .	Greece
<i>Alegranza—Island</i> . . .	Canary Islands
<i>Alegre—Porto</i> . . .	Brazil
<i>Aleppo</i> . . .	Syria
<i>Aleria (Cornea)</i> . . .	France
<i>Alexandretta (Port of Aleppo)</i> . . .	Syria

PORTS.	COUNTRIES TO WHICH BELONGING.
Alexandria	Egypt
Alexandria (<i>Maryland</i>)	United States of America
Algajola (<i>Corsica</i>)	France
Algairas (<i>Mediterranean</i>)	Spain
Algheri (<i>Island of Sardinia</i>)	Italy—Sardinian Territories
Algiers	Algeria
Algoa Bay	Cape of Good Hope
Alguada	Continental India—Portuguese P.
Alicant (<i>Mediterranean</i>)	Spain
Alicata, or Licata (<i>Sicily</i>)	Italy—Naples and Sicily
Alippee (<i>Travancore</i>)	Continental India—B. T.
Aliveri	Greece
Al-Kalah, or La Calle	Algeria
Alligator Pond	British W. I. Islands, Jamaica
Allinge	Denmark
Almeria (<i>Mediterranean</i>)	Spain
Almazarron (<i>Mediterranean</i>)	"
Almisa	Italy—Austrian Territories
Almunecar (<i>Mediterranean</i>)	Spain
Almyros	Greece
Alphios (<i>Gulf of Arkadia</i>)	"
Alsen—Island (<i>Slesvig</i>)	Denmark
Altata	Mexico
Altea (<i>Mediterranean</i>)	Spain
Alten, or Altengaard	Norway
Altenbrück, or Altenbräuch	Hanover
Althagen, or Alhagen	Mecklenburg
Altona (<i>on the Elbe</i>)	Denmark
Alvarado (<i>Atlantic</i>)	Mexico
Amaliupolis	Greece
Amantea (<i>Naples</i>)	Italy—Naples and Sicily
Amapero (<i>Europe—Black Sea</i>)	Turkish Dominions
Amasreh (<i>Asia—Black Sea</i>)	"
Ambiers (<i>Var—Mediterranean</i>)	France
Ambleteuse (<i>Pas de Calais</i>)	"
Ambon (<i>Morbihan</i>)	"
Amboy—Perth	United States of America
Amboyna (<i>Dutch</i>)	Islands of Indian Seas
Ambriz	Western Coast of Africa
Ameland—Island	Holland
Amelia—Island (<i>Florida</i>)	United States of America
Amersfoort	Holland
Amherst	Continental India—B. T.
Amorgo, or Amorgos—Island	Greece
Amoy (<i>Hea-mun</i>)	China
Ampannan	Islands of Indian Seas, viz., Lombok
Amphissa, or Salona	Greece
Amposta (<i>Mediterranean</i>)	Spain
Ampurias (<i>Mediterranean</i>)	"
Amrumde—Island (<i>Slesvig</i>)	Denmark

PORTS.	COUNTRIES TO WHICH BELONGING.
Amsterdam	Holland
Anamaboe	Africa—B. P. on the Gold Coast
Anapa	Russia—Black Sea
Anaphi—Island	Greece
Anatoliko (<i>Bay of Misulongi</i>)	"
Anclam	Prussia
Ancon	Peru
Ancona	Italy—Papal Territories
Andrea (<i>Naples</i>)	Italy—Naples and Sicily
Andro, or Andros—Island	Greece
Angassey	Continental India—B. T.
Anger (<i>Straits of Sunda</i>)	Islands of Indian Seas, viz., Java
Angola—Coast of (<i>Portuguese</i>)	Western Coast of Africa
Angostura	Venezuela
Angra (<i>Island of Terceira</i>)	Azores
Angra (<i>Province Rio Janeiro</i>)	Brazil
Angra Pequena	Western Coast of Africa
Anguilla—Island	British W. I. Islands, viz., St. Kitts
Anhalt, or Anholdt—Island	Denmark
Anjengo—(<i>Travancore</i>)	Continental India—B. T.
Anjenweel	"
Annapolis	Nova Scotia
Annapolis (<i>Maryland</i>)	United States of America
Anneborg	Denmark
Annobon—Island (<i>Portuguese</i>)	Western Coast of Africa
Annotto Bay	British W. I. Islands, viz., Jamaica
Antakia, or Antioch	Syria
Antibes (<i>Var—Mediterranean</i>)	France
Anticyra, (<i>Gulf of Lepanto</i>)	Greece
Antigonish	Nova Scotia
Antigua—Island	British W. I. Islands, viz., Antigua
Antiparos—Island	Greece
Antirion	"
Antivari (<i>Albania</i>)	Turkish Dominions
Antonio Lizardo, (<i>Atlantic</i>)	Mexico
Antwerp	Belgium
Anyvasos	Greece
Apalachicola	United States of America
Apenrade (<i>Slesvig</i>)	Denmark
Apia	South Seas—Navigators' Island
Apiranthos	Greece
Appingdam	Holland
Aquadilla	Foreign W. I. Islands—Porto Rico
Aquin	Hayti
Aracan River (<i>Akyab</i>)	Continental India—B. T.
Aracaty	Brazil
Arauco	Chili
Arceau-L' (<i>Charente Inf.</i>)	France
Archangel	Russia—Northern Ports
— New, (<i>Island of Sitka</i>)	Russian Settlements in America

PORTS.	COUNTRIES TO WHICH BELONGING.
Arecife (<i>Island of Lanzarota</i>)	Canary Islands
Arecivo	Foreign W. Indies—Porto Rico
Arendal	Norway
Arenkio (<i>Asia Minor</i>)	Turkish Dominions
Arens (or Arenis) de Mar	Spain
Arensberg (<i>Isle of Oesel</i>)	Russia—Northern Ports
Arequipao	Peru
Ares (<i>Gironde</i>)	France
Argenton (<i>Finisterre</i>)	"
Argintera—Island	Greece
Argos—See <i>Napoli di Romania</i>	
Argostoli (<i>Island of Cephalonia</i>)	Ionian Islands
Argyle	Nova Scotia
Arica (<i>The Port of Tacna</i>)	Pern
Aripo	Ceylon
Arishat (<i>Cape Breton</i>)	Nova Scotia, &c.
Arish, or El Arish	Morocco
Arkadia, or Cyperissia	Greece
Arles (<i>Bouches du Rhone</i>)	France
Armegon (<i>Carnatic</i>)	Continental India—B. T.
Arnis	Denmark
Arnemuiden (<i>Walcheren</i>)	Holland
Arraci, or Alassio	Italy—Sardinian Territories
Arroya	Porto Rico
Arx-En-Ré (<i>Charente Inf.</i>)	France
Artaki (<i>Sea of Marmara—Asia</i>)	Turkish Dominions
Arz—Ile d' (<i>Morbihan</i>)	France
Arzaw, or Arzew	Algeria
As	Sweden
Asnae (<i>Denmark Proper</i>)	Denmark
Asahan	Sumatra
Ascalon	Syria and Palestine
Ascension—Island	Ascension
Aschendorf	Hanover
Ascoli—Porto d'	Italy—Papal Territories
Aspinwall	New Granada
Assel	Hanover
Assens (<i>Island of Funen</i>)	Denmark
Astro, or Astros (<i>Gulf of Nauplia</i>)	Greece
Atacames, or Tacames	Ecuador
Atalante, or Talanti—Island	Greece
Atchera	Continental India—B. T.
Atheneon	Greece
Athens	"
Attorko	West Coast of Africa
Avatschka (<i>Kamtschatka</i>)	Russian Dominions—East Siberia
Aveiro	Portugal Proper
Avenoe	Sweden
Aviles (<i>Bay of Biscay</i>)	Spain
Avlona (<i>Albania</i>)	Turkish Dominions

PORTS.	COUNTRIES TO WHICH BELONGING.
Avola, or Aula (<i>Sicily</i>) . . .	Italy—Naples and Sicily
Auckland	New Zealand
Auckland Islands	Southern Whale Fishery
Audierne (<i>Finisterre</i>)	France
Audemer—Pont (<i>Eure</i>)	"
Audenge (<i>Gironde</i>)	"
Audernos (<i>ditto</i>)	"
Augusta, or Agosta (<i>Sicily</i>) . .	Italy—Naples and Sicily
Augusta—Port	West Australia
Augusta	United States of America
Augustenborg (<i>Slesvig</i>)	Denmark
Auray (<i>Morbihan</i>)	France
Aux Cayes	Hayti
Availi	Turkish Dominions
Awey	Western Coast of Africa
Axim (<i>Dutch</i>)	"
Axmar	Sweden
Ayamonte (<i>Atlantic</i>)	Spain
Azamor	Morocco
Azoff	Russia—Black Sea
Baagoe (<i>Falster</i>)	Denmark
Baba (<i>Asia—Black Sea</i>)	Turkish Dominions
Bacalar (<i>Yucatan</i>)	Mexico
Backbay	Ceylon
Badagry	Western Coast of Africa
Badalona (<i>Mediterranean</i>) . . .	Spain
Baersiel	Oldenburg
Bagnara (<i>Naples</i>)	Italy—Naples and Sicily
Bahamas—Islands	British W. I. Islands—Bahamas
Bahia, or St. Salvador	Brazil
Bahia Honda	Foreign W. I. Islands—Cuba
Bahreen (<i>Imaum of Muscat</i>) . . .	Persia
Baia	Syria and Palestine
Bail—Port (<i>Manche</i>)	France
Baise-la (<i>Charente Inf.</i>)	"
Bakni <i>Europe—(Black Sea)</i> . . .	Turkish Dominions
Balaklava (<i>Crimea</i>)	Russia—Black Sea
Balanas, or Balanos	New Granada
Balasore	Continental India—B T.
Baldshik, or Baljick	Turkish Dominions
Bali—Island	Islands of Indian Seas, vis., Bali
Bali Badung—Port	"
Baldshik or Baljich	Turkish Dominions
Ballepitty Modero	Ceylon
Ballum (<i>Slesvig</i>)	Denmark
Bally—Port	Islands of Indian Seas—Lombok
Baltic Port	Russia—Northern Ports
Baltimore	United States of America
^aluch	Turkey

PORTS.	COUNTRIES TO WHICH BELONGING.
Bancoot—Island	Continental India—B. T.
Banda—Islands (<i>Dutch</i>)	Islands of Indian Seas, viz., Banda
Banderman, or Bandermain	Turkish Dominions
Bandholm (<i>Mariboe</i>)	Denmark
Bandaras Bay (<i>Pacific</i>)	Mexico
Bando	New Granada
Bandol (<i>Var—Mediterranean</i>)	France
Bangor	United States of America
Banjarmasin (<i>Dutch</i>)	Islands of Indian Seas, Borneo
Banka—Island	Islands of Indian Seas, Banks
Bankok, or Bang-kok	Continental India—Siam
Bapnapadoo	Continental India—French Poss.
Baracoa	Foreign W. I. Islands, Cuba
Barakra	Sweden
Barao	British India
Barbadoes—Island	British W. I. Islands, Barbadoes
Barbaryn	Ceylon
Barcaggio (<i>Corsica</i>)	France
Barcarés-de St.-Laurent	"
Barcelona (<i>Mediterranean</i>)	Spain
Barcelona	Venezuela
Barco Quebrado (<i>Costa Rica</i>)	Central America
Barel	Oldenburgh
Barfleur (<i>Manche</i>)	France
Bari (<i>Naples</i>)	Italy—Naples and Sicily
Baribombi	Greece
Barletta (<i>Naples</i>)	Italy—Naples and Sicily
Barlt (<i>Holstein</i>)	Denmark
Barnstaple	United States of America
Baroa, or Barao	British India
Barquero (<i>Bay of Biscay</i>)	Spain
Barques-les (<i>Charente Inf.</i>)	France
Barracoe	Western Coast of Africa
Barranquilla	Chili
Barre de Mont (<i>Vendée</i>)	France
Barret (<i>Jutland</i>)	Denmark
Barrington	Nova Scotia
Barritzkow	Denmark
Barshaga	Sweden
Barth	Prussia
Barva	British India
Basiladi (<i>Misulongi</i>)	Greece
Basque—Island	Canada
Bassam, Grand	Western Coast of Africa
Bassano	Italy—Austrian Territories
Bassein (<i>in the Concan</i>)	Continental India—B. T.
Bassien, or Persaim	" —Birman Empire
Basse Indre (<i>Loire Inf.</i>)	France
Basseterre	British W. I. Islands—St. Kitts
Basseterre	Foreign W. I. Islands—Guadaloupe

PORTS.	COUNTRIES TO WHICH BELONGING.
Båstad	Sweden
Bastia (<i>Corsica</i>)	France
Batavia	Islands of Indian Seas, viz., Java
Batchian—Island	" viz., Batchian
Bate Island (<i>Gujerat</i>)	Continental India—B. T.
Bath	United States of America
Bathurst (<i>Island of St. Mary's</i>)	B. P. on the River Gambia
Bathurst	New Brunswick
Bataloa	Ceylon
Baton Bhara	Islands of Indian Seas—Sumatra
Batoum (<i>Asia—Black Sea</i>)	Turkish Dominions
Batz, or Bas—Isle (<i>Finisterre</i>)	France
Baupady or Baupaupady	British India
Bay Chalca	Canada
Bay of Islands	New Zealand
Bay of Rocks	Canada
Bay of Roseau	B. W. Islands—Dominica
Baypoor (<i>Province of Malabar</i>)	Continental India—B. T.
Bayonne (<i>Basses Pyrénées</i>)	France
Bayverst	Nova Scotia
Beagle's Rocks	Islands of South Seas
Beaufort (<i>North Carolina</i>)	United States of America
Beaufort (<i>South Carolina</i>)	"
Beaufort—Port	Cape of Good Hope
Beauvoir (<i>Vendée</i>)	France
Bedique	Prince Edward Island
Beguert	New Brunswick
Beirut	Syria and Palestine
Beit-el-fakih	Arabia
Bejerin	Norway
Belfast	United States of America
Belize	Honduras—British Settlements
Belle Isle (<i>Morbihan</i>)	France
Bellecroix (<i>Morbihan</i>)	"
Belligam	Ceylon
Belvidere (<i>Naples</i>)	Italy—Naples and Sicily
Bencoolen	Islands of Indian Seas—Sumatra
Bengazy	Tripoli
Benguela (<i>Portuguese</i>)	Western Coast of Africa
Benicarlo (<i>Mediterranean</i>)	Spain
Benidorme (<i>ditto</i>)	"
Benin, or Benguela	West Coast of Africa
Benoce River	Nova Scotia
Bénodet (<i>Finisterre</i>)	France
Benersiel	Hanover
Berbice—Colony of	British Guiana, viz., Berbice
Berck (<i>Pas de Calais</i>)	France
Berdiansk	Russia—Black Sea
Bergafte	Denmark

PORTS.	COUNTRIES TO WHICH BELONGING.
Bergen	Holland
Bergen—North	Norway
Bermeo (<i>Bay of Biscay</i>)	Spain
Bermuda	British W. I. Islands—Bermuda
Bernardière-la (<i>Charente Inf.</i>)	France
Berre (<i>Bouches du Rhone</i>)	"
Beveland—Islands	Holland
Beverley	United States of America
Beverwyk	Holland
Beydenfleth	Denmark
Bhownuggur (<i>Gujerat</i>)	Continental India—R. T.
Biarritz (<i>Basses Pyrénées</i>)	France
Bic	Canada—River St. Laurence
Bidart (<i>Basses Pyrénées</i>)	France
Bielenberg (<i>on the Elbe</i>)	Denmark
Biervliet	Belgium
Bilawal	Continental India—B. T.
Bilbao, or Bilboa (<i>Bay of Biscay</i>)	Spain
Billeton—Island	Islands of Indian Seas, viz., Billeton
Billiers (<i>Morbihan</i>)	France
Bimbisa	Western Coast of Africa
Bimlipatam	Continental India
Binaros (<i>Mediterranean</i>)	Spain
Binic (<i>Côtes du Nord</i>)	France
Bintang—Island	Islands of Indian Seas, viz., Billeton
Biorko	Russia—Northern Ports
Bisceglia (<i>Naples</i>)	Italy—Naples and Sicily
Bisserup	Denmark
Bitrinizza (<i>Gulf of Lepanto</i>)	Greece
Bizerta, or Benzart	Tunisia
Bjertra	Sweden
Bjorkfors	"
Bjorneborg	Russia—Northern Ports
Blaavand (<i>Jutland</i>)	Denmark
Black River	British W. I. Islands—Jamaica
Blakeley	United States of America
Blanche—River	Canada
Blanes (<i>Mediterranean</i>)	Spain
Blankenberg	Belgium
Blankenese (<i>on the Elbe</i>)	Denmark
Blaye (<i>Gironde</i>)	France
Blewfields (<i>Mosquito Territory</i>)	Central America
Blidstrup (<i>Zealand</i>)	Denmark
Blokhuus	"
Blokzyl	Holland
Blumenthal	Hanover
Boca del Salado	Buenos Ayres
Boca del Toro	Central America
Boch (<i>on the Elbe</i>)	Denmark
Boda	Sweden

PORTS.	COUNTRIES TO WHICH BELONGING.
Bodega (<i>California</i>)	United States of America
Bodø	Norway
Bodrun (<i>Asia Minor</i>)	Turkish Dominions
Bogense (<i>Funen</i>)	Denmark
Bolderac	Russia—Northern Ports
Boldixum	Denmark
Bolivar—Ciudad, or City	Venezuela
Boller	Denmark
Bololo	Western Coast of Africa
Bolsta	Norway
Bombay	Continental India—B. T.
Bominy	"
Bône	Algeria
Bonanza (<i>Atlantic</i>)	Spain
Bonaventure	Canada
Bonavista—Island	Cape Verde Islands
Bonoldstrand	Sweden
Bonsiel (<i>Port of Bredsted</i>)	Denmark
Bonifacio (<i>Corsica</i>)	France
Bonny—River	Western Coast of Africa
Boodroom (<i>Asia Minor</i>)	Turkish Dominions
Bootry—Fort (<i>Dutch</i>)	Western Coast of Africa
Bordeaux (<i>on the Garonne</i>)	France
Bordoe—Island	Denmark—Iceland and Faroer Isles
Borgo	Russia—Northern Ports
Borkhum—Island (<i>Mouth of Ems</i>)	Hanover
Borneo—Island	Islands of Indian Seas, viz., Borneo
Bornholm—Island	Denmark
Borrebye	Sweden
Borregaard	Norway
Borregaard (<i>Jutland</i>)	Denmark
Borrestad	Norway
Borriana (<i>Mediterranean</i>)	Spain
Borselen	Holland
Borstel	Hanover
Bosa	Italy—Sardinian Territories
Boston	United States of America
Botea	Sweden
Bouc—Port de (<i>Bouches du Rhone</i>)	France
Boucau (<i>Gironde</i>)	"
Bouille-la (<i>Seine Inf.</i>)	"
Bouin—Island (<i>Vendée</i>)	"
Boujeiah, or Bougie	Algeria
Boulogne (<i>Pas de Calais</i>)	France
Bourbon—Island	Bourbon
Bourg (<i>Gironde</i>)	France
Bourgas (<i>Europe</i>)	Turkish Dominions
Bourgneuf (<i>Loire Inf.</i>)	France
Bouro, or Booro—Island	Islands of Indian Seas, viz., Bourou
Bourse Franc (<i>Charente Inf.</i>)	France

PORTS.	COUNTRIES TO WHICH BELONGING.
Bouthoreuma	Greece
Brahastadt	Russia—Northern Ports
Brahilow, or Ibrail (<i>Wallachia</i>)	Wallachia and Moldavia
Brahn	Norway
Brake	Oldenburg
Brandel (<i>Charente Inf.</i>)	France
Brandholmen	Sweden
Brancaleone (<i>Naples</i>)	Italy—Naples and Sicily
Branca Nova (<i>ditto</i>)	"
Brande-la (<i>Charente Inf.</i>)	France
Brass River, or Rio Bento	Western Coast of Africa
Bravo—Island	Cape Verde Islands
Braunsborg	Prussia
Brasos de San Iago	United States of America
Bredsted—(<i>Slesvig</i>)	Denmark
Bréhat—Isle (<i>Côtes du Nord</i>)	France
Bremen	Hanseatic Towns
Bremerhafen	Hanover
Bremerlehe	"
Bremervorde	"
Breakens	Belgium
Brest (<i>Finisterre</i>)	France
Breton, Port (<i>Isle d'Yeu, Vendée</i>)	"
Brevig	Norway
Briars—Island	Nova Scotia
Bridgeport	United States of America
Bridgetown	"
Bridgetown	B. W. I. Islands, viz., Barbadoes
Briel, or Brielle	Holland
Brigus	Newfoundland
Brindisi (<i>Naples</i>)	Italy—Naples and Sicily
Bristol	United States of America
Brochets-les (<i>Vendée</i>)	France
Brockdorff (<i>on the Elbe</i>)	Denmark
Brouage (<i>Charente Inf.</i>)	France
Broust	Denmark
Brouwershoven	Holland
Brownsville	United States of America
Bruges	Belgium
Brunsbüttel (<i>on the Elbe</i>)	Denmark
Brunswick	United States of America
Brussels	Belgium
Brusq-le (<i>Bouches du Rhone</i>)	France
Buccari	Italy—Austrian Territories
Buceo	Argentine Republic
Bucksport	United States of America
Budua (<i>Austrian Albania</i>)	Italy—Austrian Territories
Buctush	New Brunswick
Buenaventura (<i>Pacific</i>)	New Granada
Buenos Ayres	Buenos Ayres

PORTS.	COUNTRIES TO WHICH BELONGING.
Bugé (<i>Charente Inf.</i>) . . .	France
Bugia, or Boujeiah . . .	Algeria
Bukhorest (<i>Wallachia</i>) . . .	Wallachia and Moldavia
Bulola (<i>Rio Grande</i>) . . .	Western Coast of Africa
Bulsaur (<i>Gulf of Cambay</i>) . . .	Continental India—B. T.
Bunde . . .	Hanover
Bungsiel, or Bonksiel . . .	Denmark
Burela (<i>Bay of Biscay</i>) . . .	Spain
Burg (<i>Island of Fehmern</i>) . . .	Denmark
Burgo (<i>Atlantic</i>) . . .	Spain
Burgswik . . .	Sweden
Burhaversiel . . .	Oldenburg
Burin . . .	Newfoundland
Burlington . . .	United States of America
Bushire, or Abusheher . . .	Persia
Bussorah, (<i>Persian Gulf</i>) . . .	Turkish Dominions
Bustamente Bay . . .	Patagonia
Büsum (<i>Holstein</i>) . . .	Denmark
Butrinto (<i>Albania</i>) . . .	Turkish Dominions
Buttel . . .	Denmark
Buxnaes . . .	Norway
Buxtehude (<i>on the Elbe</i>) . . .	Hanover
By (<i>Gironde</i>) . . .	France
Byske . . .	Sweden
Cabbanne-la (<i>Charente Inf.</i>) . . .	France
Cabendo, or Cabinda . . .	Western Coast of Africa
Cabras . . .	Canary Islands
Cachao, or Ke-Cho (<i>Tonquin</i>) . . .	Continental India—Camboja, &c.
Cacheo—River . . .	Western Coast of Africa
Cadiz (<i>Atlantic</i>) . . .	Spain
Caen (<i>Calvados</i>) . . .	France
Cesarea . . .	Syria and Palestine
Caffa, or Theodosia . . .	Russia—Black Sea
Cagliari (<i>Island of Sardinia</i>) . . .	Italy—Sardinian Territories
Cagnano (<i>Corsica</i>) . . .	France
Caibarien . . .	Cuba
Caifa, or Kaifa . . .	Syria and Palestine
Calabar, Old . . .	Western Coast of Africa
— New . . .	"
Calais (<i>Pas de Calais</i>) . . .	France
Calamakion . . .	Greece
Calamata, or Kalamata (<i>Calame</i>) . . .	"
Calcutta . . .	Continental India—B.T.
Caldera (<i>Costa Rica—Pacific</i>) . . .	Central America
Caldera . . .	Chili
Calliaralia—(<i>Sea of Marmara</i>) . . .	Turkish Dominions
Caliorata . . .	Turkish Dominions
Calicut . . .	Continental India—B. T.
Calingsapatam . . .	British India

PORTS.	COUNTRIES TO WHICH BELONGING.
Calix, or Kalix	Sweden
Callao (<i>Port of Lima</i>)	Peru
Calle (La), or Alkalah	Algeria
Callés (<i>Bouches du Rhone</i>)	France
Callidromi	Greece
Callundborg, (<i>Zealand</i>)	Denmark
Calmar, or Kalmar	Sweden
Caloni—Port (<i>Island of Mytilene</i>)	Turkish Dominions
Calpe (<i>Mediterranean</i>)	Spain
Calpentyu	Ceylon
Calura, or Caliture	"
Calvi (<i>Corsica</i>)	France
Calzarello (<i>ditto</i>)	"
Camaret (<i>Finisterre</i>)	"
Camarinás (<i>Atlantic</i>)	Spain
Camboja	Continental India, Camboja, &c.
Cambrils (<i>Mediterranean</i>)	Spain
Cambrusa	Turkish Dominions
Camden	United States of America
Camelier	France
Cameron's Bay	Patagonia
Cameroon's River	Western Coast of Africa
Camillas	Spain
Caminha	Portugal Proper
Cammeroon	Western Coast of Africa
Cammin	Prussia
Campeache (<i>Yucatan—Atlantic</i>)	Mexico
Campobello—Island	New Brunswick
Campos Anchos (<i>Atlantic</i>)	Spain
Campvere, or Terveer	Holland
Cananore	Continental India—B. T.
Canari (<i>Corsica</i>)	France
Canaria—Island	Canaries
Cancale (<i>Ille et Vilaine</i>)	France
Cancao	Continental India—Siam
Candia (<i>under Egypt</i>)	Turkish Dominions
Canea (<i>Island of Candia</i>)	"
Cañete	Peru
Cannes (<i>Var—Mediterranean</i>)	France
Canso Cape	Nova Scotia
Canso	"
Cantenac (<i>Gironde</i>)	"
Canton	China
Cantza	Turkish Dominions
Cape Breton	Nova Scotia, &c.
— Coast Castle	Africa—B. P. on the Gold Coast
— Gracios à Dios (<i>Atlantic</i>)	Central America
— Haytien	Hayti
— Henry	"
— Lopez	Western Coast of Africa

PORTS.	COUNTRIES TO WHICH BELONGING.
Cape Mount	Western Coast of Africa
— Palmas	"
— Town	Cape of Good Hope
Capo d'Istria (<i>Illyria</i>)	Italy—Austrian Territories
Cappeln, or Kappeln (<i>Slesvig</i>)	Denmark
Cappelsham	Sweden
Caracas—Province of	Venezuela
Caraguat	New Brunswick
Caravansera	Greece
Caravostassi	"
Carboneras (<i>Mediterranean</i>)	Spain
Carbonier	Newfoundland
Cardamili	Greece
Carden, or Carding	Denmark
Cardenas	Cuba
Carentan (<i>Manche</i>)	France
Carghese (<i>Corsica</i>)	"
Cariati (<i>Naples</i>)	Italy—Naples and Sicily
Carical, or Karical	Continental India—French Pos.
Cariaco	Venezuela
Cariaquito (<i>Cumana</i>)	"
Caribe-Rio (<i>Cumana</i>)	"
Caritza (<i>Gulf of Salonica</i>)	Turkish Dominions
Carlaborg	Sweden
Carleton, or New Carlisle	Canada
Carlingziel	Denmark
Carlisle Bay	Barbadoes
Carllow	Prussia
Carloforte	Italy—Sardinian Territories
Carlopage (<i>Dalmatia</i>)	Italy—Austrian Territories
Carlovassi (<i>Island of Samos</i>)	Turkish Dominions
Carlow	Prussia
Carlsrona, or Carlsroon	Sweden
Carlshamn	"
Carlstad (<i>Island of Tingvalla</i>)	"
Carmotle	Turkey
Carnac (<i>Morbihan</i>)	France
Carolinensyhl	Hanover
Caronia (<i>Sicily</i>)	Italy—Naples and Sicily
Carqueirane (<i>Var</i>)	France
Carrancas	Venezuela
Carriacu	Grenada
Carribouga	Turkish Dominions
Carril (<i>Atlantic</i>)	Spain
Carrisal	Chili
Carry (<i>Bouches du Rhone</i>)	France
Cartage (<i>Mediterranean</i>)	Spain
Cartagena (<i>Atlantic</i>)	New Granada
Cartago (<i>Costa Rica—Atlantic</i>)	Central America
Carteret (<i>Manche</i>)	France

PORTS.	COUNTRIES TO WHICH BELONGING.
Carípano	Venezuela
Carysto (<i>Island of Negropont</i>)	Greece
Casa Blanca	Morocco
Casamanza—River	Western Coast of Africa
Casáres (<i>Nicaragua—Pacific</i>)	Central America
Casarina (<i>Sicily</i>)	Italy—Naples and Sicily
Cascaes	Portugal Proper
Cascumpique	Prince Edward's Island
Casenort	Denmark
Casilda	Foreign W. I. Islands—Cuba
Casma	Peru
Cassano (<i>Naples</i>)	Italy—Naples and Sicily
Cassis (<i>Bouches du Rhone</i>)	France
Castel-a-Mare (<i>Naples</i>)	Italy—Naples and Sicily
Castel-a-Mare (<i>Sicily</i>)	"
Castel Volturno (<i>Naples</i>)	"
Castine	United States of America
Castineau (<i>Var—Mediterranean</i>)	France
Castries	British W. I. Islands—St. Lucia
Castro (<i>Naples</i>)	Italy—Naples and Sicily
Castro (<i>Bay of Biscay</i>)	Spain
Castromarin	Portugal Proper
Castropol (<i>Bay of Biscay</i>)	Spain
Catalano (<i>Sicily</i>)	Italy—Naples and Sicily
Catania (<i>Sicily</i>)	Italy—Naples and Sicily
Catanzara	Naples and Sicily
Caticratia	Turkish Dominions
Cating, (<i>Slesvig</i>)	Denmark
Catochi (<i>Apropotamos</i>)	Greece
Catolica	Italy—Papal Territories
Cattaro (<i>Dalmatia</i>)	" —Austrian Territories
Cattée (<i>Charente Inf.</i>)	France
Catwyk	Holland
Caudebec (<i>Seine Inf.</i>)	France
Cavaire (<i>Var—Mediterranean</i>)	"
Cavalla, or Kavalla (<i>Europe</i>)	Turkish Dominions
Cavañas	Foreign W. I. Islands—Cuba
Caverne (<i>Gironde</i>)	France
Cawood's Bay	British Possession, South Africa
Caxo, or Caxos—Island	Greece
Cayenne—Colony of	French Guiana
Cayeux (<i>Somme</i>)	France
Cayman's—Islands	British W. I. Islands—Jamaica
Cay (or Key) West (<i>Florida</i>)	United States of America
Ceara	Brazil
Cée (<i>Atlantic</i>)	Spain
Cecina	Italy—Duchy of Tuscany
Cefalu (<i>Sicily</i>)	" —Naples and Sicily
Celebes—Island	Islands of Indian Seas, viz., Celebes
Centuri (<i>Corsica</i>)	France

PORTS.	COUNTRIES TO WHICH BELONGING.
Cephalonia—Island . . .	Ionian Islands
Cerigo—Island . . .	"
Certes—(<i>Gironde</i>) . . .	France
Cervione—(<i>Corsica</i>) . . .	"
Cesenatico . . .	Italy—Papal Territories
Cestos (or <i>Sesters</i>)—River . . .	Western Coast of Africa
Cette (<i>Herault—Mediterranean</i>) . . .	France
Ceuta (<i>Spanish Possession</i>) . . .	Morocco
Cezimbra . . .	Portugal Proper
Chacao (<i>Island of Chiloe</i>) . . .	Chili
Chagres (<i>Atlantic</i>) . . .	New Granada
Chakchak . . .	Eastern Coast of Africa
Chailevette (<i>Charente Inf.</i>) . . .	France
Chalkis (<i>Isle of Negropont</i>) . . .	Greece
Châlons (<i>Charente Inf.</i>) . . .	France
Chamah (<i>Dutch</i>) . . .	Western Coast of Africa
Chamacon . . .	Greece
Chamône (<i>Bouches du Rhone</i>) . . .	France
Champs-les (<i>Vendée</i>) . . .	"
Chandernagore . . .	Continental India—French Pos.
Chaneral . . .	Chili
Chania (<i>Island of Candia</i>) . . .	Turkish Dominions
Chantaboun . . .	Continental India—Siam
Chantenay (<i>Loire Inf.</i>) . . .	France
Chapitre-les Portes du (<i>Vendée</i>) . . .	"
Chapus-le (<i>Charente Inf.</i>) . . .	"
Charente (<i>Charente Inf.</i>) . . .	"
Charlottenlund (<i>Zealand</i>) . . .	Denmark
Charlotte Town . . .	Prince Edward Island
Charleston . . .	United States of America
Charlestown . . .	British W. I. Islands—Nevis
Charron (<i>Charente Inf.</i>) . . .	France
Chassillac (<i>ditto</i>) . . .	"
Château-le (<i>ditto</i>) . . .	"
Chatham . . .	New Brunswick
Chatressac (<i>ditto</i>) . . .	France
Chatte . . .	Canada
Chelona . . .	Greece
Chelovibarou . . .	"
Chephalos . . .	"
Cherbourg (<i>Manche</i>) . . .	France
Cherchell, or Shershell . . .	Algeria
Cheribon . . .	Islands of Indian Seas, viz., Java
Cherso and Osero—Islands of . . .	Italy—Austrian Territories
Cherson, or Kherson . . .	Russia—Black Sea
Chesney . . .	Syria
Chetwa (<i>in Cochin</i>) . . .	Continental India—B. T.
Chiavari . . .	Italy—Sardinian Territories
Chicacole . . .	Continental India—B. T.
Chicoutimi . . .	Canada

PORTS.	COUNTRIES TO WHICH BELONGING.
Chilca	Peru
Chillambaram (<i>Carnatic</i>)	Continental India—B. T.
Chiloe—Island	Chili
Chincha—Islands	Peru
Chinghai	China
Chinupeli	Greece
Chioggia, or Chiozza	Italy—Austrian Territories
Chipiona (<i>Atlantic</i>)	Spain
Chippicollum	Continental India—B. T.
Chiramutti	Turkish Dominions
Chiriqui	New Granada
Chisme, or Cisme (<i>Asia Minor</i>)	Turkish Dominions
Chittagong	Continental India—B. T.
Chorillos Bay	Peru
Chostia	Greece
Choul	Continental India—B. T.
Christiana	Norway
Christianopel	Sweden
Christiansand	Norway
Christiansborg (<i>Danish Accra</i>)	Western Coast of Africa
Christiansøe	Denmark
Christianstad	Sweden
Christianstadt, or Christinestad	Russia—Northern Ports
Christianstadt	Foreign W. I. Island—St. Croix
Christiansund	Norway
Chusan—Island	China
Cienfuegos	Foreign W. I. Islands—Cuba
Cimbritshamn	Sweden
Cindad Bolinar	Venezuela
Ciotat—La (<i>Bouches du Rhone</i>)	France
Circular Head	Van Dieman's Land
Cirella (<i>Naples</i>)	Italy—Naples and Sicily
Cispata	New Granada
Citria	Greece
Cittanuova	Italy—Austrian Territories
City Point	United States of America
Civita Vecchia	Italy—Papal Territories
Ciudad Bolivar	Venezuela
Clarence	Fernando Po
Clossens, or Clossfors	Sweden
Coatzacoalco (<i>Gulf of Mexico</i>)	Mexico
Cobija, or La Mar	Bolivia
Cocagne	New Brunswick
Cochin (<i>in Cochín</i>)	Continental India—B. T.
Cockborro	Sierra Leone
Cockburn—Port	Eastern Coast of Africa
Cocos—Islands	Islands of Indian Seas, viz., Cocos
Cocotea	Peru
Coëfs-les (<i>Vendée</i>)	France
Cohasset	United States of America

PORTS.	COUNTRIES TO WHICH BELONGING.
Cokenada, or Cocanada . . .	British Territories in India
Colberg	Prussia
Colding, or Coldingstiel . . .	Denmark
Colinquiba	Brazil
Collioure (<i>Pyrénées Orient</i>) . .	France
Collomborg	Denmark
Colmar, or Kolmar (<i>on the Elbe</i>) .	"
Cologne (Köln)	Prussia
Colombo	Ceylon
Colon	New Granada
Colones (<i>Island of Samos</i>) . . .	Turkish Dominions
Colonia	Oriental Republic of the Uruguay
Colorado—Cano	Venezuela
Columbia (<i>Aragua</i>)	"
Columbia River	Hudson's Bay Settlements
Colville Bay	Prince Edward Island
Commenda	Western Coast of Africa
Compoone River	"
Comrah Bay	Continental India—B. T.
Conac (<i>Charente Inf.</i>)	France
Concarneau (<i>Finisterre</i>) . . .	"
Concepcion— <i>See</i> Talcahuano . .	
Conchagua (<i>Salvador—Pacific</i>) .	Central America
Concordia	Uruguay
Congoon	Persia
Conjimeer River	Continental India—B. T.
Conquet, Le (<i>Finisterre</i>) . . .	France
Constantinople (<i>Europe</i>) . . .	Turkish Dominions
Conteville (<i>Eure</i>)	France
Contessa (<i>Sicily</i>)	Italy—Naples and Sicily
Copenhagen, (<i>Zealand</i>)	Denmark
Copiapó	Chili
Coq—Quai-au (<i>Calvados</i>) . . .	France
Coquimbo, or La Serena	Chili
Corbara (<i>Corsica</i>)	France
Corcubion (<i>Atlantic</i>)	Spain
Corfu—Island	Ionian Islands
Coringa	Continental India—B. T.
Corinth	Greece
Corisco Bay	Western Coast of Africa
Cornwallis	Nova Scotia
Coro	Venezuela
Coron, or Koronis	Greece
Coronis	"
Corsoer, or Korsör (<i>Zealand</i>) .	Denmark
Cortelazzo	Italy—Austrian Territories
Cortrone (<i>Naples</i>)	" — Naples and Sicily
Corvo—Island	Azores
Coruna or Corunna (<i>Atlantic</i>) .	Spain
Cos—Island (<i>Asia—Minor</i>) . .	Turkish Dominions

PORTS.	COUNTRIES TO WHICH BELONGING.
Cosseir (<i>Upper Egypt</i>) . . .	African Ports on the Red Sea
Costa Rica—Ports of . . .	Central America
Cottapatam	British India
Cottensiel	Denmark
Coulonge (<i>Charente Inf.</i>) . . .	France
Coumi, (<i>Isle of Negropont</i>) . . .	Greece
Cou-Mong (<i>Cochin China</i>) . . .	Continental India—Camboja, &c.
Country Harbour	Nova Scotia
Coupang (<i>Dutch</i>)	Islands of Indian Seas, viz., Timor
Courseulles (<i>Calvados</i>) . . .	France
Coux (<i>Charente Inf.</i>)	"
Crab Island	Porto Rico
Crambusa (<i>Island of Candia</i>) . . .	Turkish Dominions
Cranganore	Continental India—B. T.
Cranz	Hanover
Crevecoeur (<i>Dutch</i>)	Western Coast of Africa
Croisic, Le (<i>Loire Inf.</i>)	France
Croisset (<i>Seine Inf.</i>)	"
Croix-de-Vic (<i>Vendée</i>)	"
Cronstadt (<i>Port of St. Petersburg</i>) . . .	Russia—Northern Ports
Crooked Island	British W. I. Islands, Bahamas
Cros-de-Cagnes (<i>Var</i>)	France
Crotoy, Le (<i>Somme</i>)	"
Crovani (<i>Corfica</i>)	"
Croz—Port (<i>Var</i>)	"
Cubzac (<i>Gironde</i>)	France
Cuddalore	Continental India—B. T.
Cudillero (<i>Bay of Biscay</i>) . . .	Spain
Cullera (<i>Mediterranean</i>)	"
Cuma (<i>Naples</i>)	Italy—Naples and Sicily
Cumana	Venezuela
Cumaribo	"
Cumberland	Nova Scotia
Curachee, or Kurachee (<i>Sinde</i>) . . .	Continental India—B. T.
Curaçoa—Island	Foreign W. I. Islands, viz., Curaçoa
Curé, Le (<i>Charente Inf.</i>)	France
Curzola—Isle (<i>Dalmatia</i>)	Italy—Austrian Territories
Cussandassi, (<i>Asia Minor</i>)	Turkish Dominions
Cutler	United States of America
Cuxhaven (<i>Mouth of the Elbe</i>) . . .	Hanseatic Towns
Cuyo (<i>Yucatan—Atlantic</i>)	Mexico
Cyllene	Greece
Cyparissi	"
Cyperissia, or Arkadia	"
Cypriano, Port of Rivadeo	Spain
Cyprus—Island (<i>Asia</i>)	Turkish Dominions
Cythnos, or Thermia—Island	Greece
Dagebull (<i>Slesvig</i>)	Denmark
Dago—Island	Russia—Northern Ports
Dahlkarlsay	Sweden

PORTS.	COUNTRIES TO WHICH BELONGING.
Dahouet (<i>Côtes du Nord</i>)	France
D'Aix—Isle	"
Dalhousie	New Brunswick
Damietta	Egypt
Dangaard—(<i>Jutland</i>)	Denmark
Dantzic	Prussia
Dar-al-Beida	Morocco
Darien	United States of America
Dartmouth	"
Davis's Straits	Greenland and Davis's Straits
De Batz, (<i>Finisterre</i>)	France
Dedesdorf	Oldenburg
Dekili	Turkish Dominions
Delagoa Bay	Eastern Coast of Africa
Delcarmen—(<i>Gulf of Mexico</i>)	Mexico
Delfszyl	Holland
Delfshaven	"
Deli	Islands of Indian Seas, viz., Sumatra
Delos—Isle	Greece
Deloss—Isles	Western Coast of Africa
Dellys	Algeria
Delve	Denmark
Delvenhost	"
Demaun, or Damaun	Continental India—Portuguese T.
Demerara—Colony of	British Guiana, viz., Demerara
Demmin	Prussia
Dendermonde	Belgium
Denia (<i>Mediterranean</i>)	Spain
Dercie (<i>Charente Inf.</i>)	France
Deva, or Deba (<i>Bay of Biscay</i>)	Spain
Deventer	Holland
Dewghur	Continental India—B. T.
Dholera (<i>Port of Native States</i>)	" "
Diamond Harbour (<i>Calcutta</i>)	" "
Diego Garcia	Mauritius—dependency of
Dielette (<i>Manche</i>)	France
Dieppe (<i>Seine Inf.</i>)	"
Diette (<i>Charente Inf.</i>)	"
Dierhagen	Mecklenburg
Dieu—Isle (<i>Vendée</i>)	France
Digby	Nova Scotia
Dighton	United States of America
Dinan (<i>Côtes du Nord</i>)	France
Dipso, (<i>Isle of Negropont</i>)	Greece
Dives (<i>Calvados</i>)	France
Diu	Continental India—Portuguese T.
Dixcove	Africa—B. P.
Dizum, or Ditzum	Hanover
Djidda, (<i>Port of Mecca</i>)	Arabia
Djidjeli	Algeria

PORTS.	COUNTRIES TO WHICH BELONGING.
Dodendore Modero	Ceylon
Doderhuds vik	Sweden
Dog Island (<i>Labrador</i>)	Newfoundland and Labrador
Dolstad	Norway
Dombrena (<i>Gulf of Lepanto</i>) . .	Greece
Domburg	Holland
Dominica—Island	B. W. I. Islands, Dominica
D'Omonville (<i>Manche</i>)	France
Domsjo	Sweden
Donélau (<i>Finisterre</i>)	France
Donges (<i>Loire Inf.</i>)	"
Dorchester	New Brunswick
Dorcum	Holland
Dordt, or Dordrecht	"
Dornummersiel	Hanover
Dorre Odde, or Dour Odder . . .	Denmark
Douglas	Nova Scotia
Douarnenez (<i>Finisterre</i>)	France
Drágó (<i>Island of Amack</i>)	Denmark
Dragomestre, or Dragomestro . .	Greece
Drammen or Dram	Norway
Draxholm (<i>Zealand</i>)	Denmark
Drepano	Greece
Drilli (<i>Portuguese</i>)	Islands of Indian Seas, viz., Timor
Droback	Norway
Drochtersen	Hanover
Drontheim	Norway
Duclair (<i>Seine Inf.</i>)	France
Duendes	Bolivia
Duketown	Western Coast of Africa
Dulcigno (<i>Albania</i>)	Turkish Dominions
Dumarova	Russia—Black Sea
Dunkirk, or Dunkerque (<i>Nord</i>) . .	France
Duppie	Peru
Durazzo (<i>Albania</i>)	Turkish Dominions
Duseldorf	Prussia
Dybaøe (<i>Laaland</i>)	Denmark
Dyndal	Norway
Dyre (<i>Jutland</i>)	Denmark
Earan	Greece
East London	Cape of Good Hope
Eastport	United States of America
East Ries, or Oster Risoer	Norway
Estamookoolah	British India
Ebelhafter	Denmark
Ebeltoft (<i>Jutland</i>)	"
Eckenförde (<i>Slesvig</i>)	"
Ecknor	Norway
Edam	Holland

PORTS.	COUNTRIES TO WHICH BELONGING.
Eden	New South Wales
Edenton	United States of America
Edgartown	"
Edreieh (<i>Mouth of the Danube</i>)	Russia—Black Sea
Egersund	Norway
Egion, or Vostizza	Greece
Egmond	Holland
Egripo (<i>I. of Negropont</i>)	Greece
Eguille—LaPetite (<i>Charente Inf.</i>)	France
Einersdal	Norway
Ekenas	Russia—Northern Ports
El Araische, or Larache	Morocco
Elba—Island	Italy—Tuscany
Elbing	Prussia
Elburg	Holland
Eleusia, or Luisina	Greece
Eleuthera—Island	British W. I. Islands—Bahamas
Elidromia—Island	Greece
Elizabeth City (<i>North Carolina</i>)	United States of America
—— Port	Cape of Good Hope
Ellenserdammersiel	Oldenburg
Elmina, or St. George (<i>Dutch</i>)	Western Coast of Africa
Elmshorn (<i>on the Elbe</i>)	Denmark
Elsfleth	Oldenburg
Elseneur, or Helsingör (<i>Zealand</i>)	Denmark
Emden	Hanover
Emerlow	Denmark
Emmersbull	"
En Bessin, Port (<i>Calvados</i>)	France
Engelholm	Sweden
Engia, or Ægina—Island	Greece
Enikale	Russia—Black Sea
Enkhuysen, or Enkhuizen	Holland
Enos—Port of Adrianople	Turkish Dominions
Ensenada	Argentine Republic
Entremedios	Peru
Epano Meria	Greece
Ephraimtown	Western Coast of Africa
Epidaurus (<i>Gulf of Ægina</i>)	Greece
Epidaurus Limira	"
Erba Lunga (<i>Corsica</i>)	France
Erekli, or Eraclio (<i>Europe</i>)	Turkish Dominions
Erekli (<i>Asia—Black Sea</i>)	"
Erquy (<i>Côtes du Nord</i>)	France
Ersa (<i>Corsica</i>)	"
Escoubreira—Island	Spain
Escoumains	Canada
Esens	Hanover
Emeraldas	Ecuador
Esnandes (<i>Charente Inf.</i>)	France

PORTS.	COUNTRIES TO WHICH BELONGING.
Espiritu Santo . . .	Brazil
Espo	Sweden
Espozende	Portugal Proper
Esquimaux Bay . . .	Hudson's Bay Settlements
Estebrugge (<i>on the Elbe</i>) . . .	Hanover
Estepona (<i>Mediterranean</i>) . . .	Spain
Etang du Lion	France
Etaples (<i>Pas de Calais</i>)	"
Etretat (<i>Seine Inf.</i>)	"
Eu (<i>Seine Inf.</i>)	"
Eubœa, or Negropont	Greece
Eupatoria, or Gueslewe (<i>Crimea</i>) . . .	Russia—Black Sea
Ezinga	Holland
Faaborg (<i>Funen</i>)	Denmark
Fahrsund, or Fersund	Norway
Faifoe (<i>Cochin China</i>)	Continental India—Camboja, &c.
Fairfield	United States of America
Fairwater	Prussia
Falcahuana	Chili
Falconara (<i>Sicily</i>)	Italy—Naples and Sicily
Falkenberg	Sweden
Falkland Islands	Falkland Islands
Falmouth	British W. I. Islands—Jamaica
Fall River	United States of America
Falster—Island	Denmark
Falsterbo	Sweden
Famagousta (<i>Island of Cyprus</i>) . . .	Turkish Dominions
Fanó—Island	Denmark
Fano	Italy—Papal Territories
Faou, Le (<i>Finisterre</i>)	France
Faro	Portugal Proper
Faroer Islands	Iceland and Faroer Islands
Fatherpoint (<i>River St. Lawrence</i>) . . .	Canada
Fatsah (<i>Asia—Black Sea</i>)	Turkish Dominions
Favone (<i>Corsica</i>)	France
Faulx, Les (<i>Charente Inf.</i>)	"
Faute, La (<i>Vendée</i>)	"
Faxardo	Foreign W. I. Islands, Porto Rico
Faxe (<i>Zealand</i>)	Denmark
Fayal, Island	Azores
Fécamp (<i>Seine Inf.</i>)	France
Fedderwardsa (<i>Bremen</i>)	Hanseatic Towns
Fehmern, (<i>Slesvig</i>)	Denmark
Fenau, Le (<i>Charente Inf.</i>)	France
Feodosia, or Kaffa	Russia—Black Sea
Fermo	Italy—Papal Territories
Fernando Po—Island	Africa—Fernando Po
Ferrajo, Porto (<i>Island of Elba</i>) . . .	Italy—Duchy of Tuscany
Ferro—Island	Canary Islands

PORTS.	COUNTRIES TO WHICH BELONGING.
Ferrol (<i>Atlantic</i>)	Spain
Ferryland	Newfoundland
Feruloff	Sweden
Fes	Morocco
Fidallah	"
Fidderwardersiel	Oldenburg
Figuera	Portugal Proper
Finland—Ports of	Russia—Northern Ports
Firdjum	Holland
Fischhausen	Prussia
Fiskebackskehl	Sweden
Fiume (<i>Port of Hungary</i>) .	Italy—Austrian Territories
Fjalbecka	Sweden
Fladstrand (<i>Jutland</i>) . .	Denmark
Flekkefjord	Norway
Flensburg (<i>Slesvig</i>) . . .	Denmark
Flores—Island	Azores
Floris—Island	Islands of Indian Seas, viz., Floris
Flotte, La—(<i>Charente Inf.</i>)	France
Flushing, or Vliessengen .	Holland
Fochea (<i>Asia Minor</i>) . . .	Turkish Dominions
Fogelwick	Sweden
Foggia (<i>Naples</i>)	Italy—Naples and Sicily
Fogo	Newfoundland
Fóhr—Island (<i>Slesvig</i>) . .	Denmark
Follestadt	Norway
Foo-chow-foo	China
Foreko	Sweden
Forêt, La (<i>Finistère</i>) . . .	France
Foria, or Foria (<i>Island of Ischia</i>)	Italy—Naples and Sicily
Forleaux (<i>Labrador</i>) . . .	Newfoundland and Labrador
Formosa—Island	China
Formosa—Island	Western Coast of Africa
Formozo	Brazil
Forsund	Sweden
Fort Dauphin	Madagascar
— James (<i>River Gambia</i>) . .	Africa—B. P. on the Gambia
— James (<i>British Accra</i>) . .	" " on the Gold Coast
— Royal	Foreign W. I. Isles—Martinique
— St. George (<i>Madras</i>) . . .	Continental India—B. T.
— Vancouver (<i>Columbia</i>) . .	Hudson's Bay Settlements
— Victoria	"
— Victoria (<i>Cape Coast</i>) . .	Africa—B. P. on the "Gold Coast
— Victoria, or Bancoot . . .	Continental India—B. T.
— William (<i>Calcutta</i>)	"
— William (<i>Cape Coast</i>) . .	Africa—B. P. on the "Gold Coast
— Yuma (<i>California</i>)	United States of America
Fortuna	Western Coast of Africa
Foulpoint	Madagascar
Fouras (<i>Charente Inf.</i>) . .	France

PORTS.	COUNTRIES TO WHICH BELONGING.
Foz (<i>Bouches du Rhone</i>) . . .	France
Foz—St. Jono-da (<i>Oporto</i>) . . .	Portugal Proper
Foz (<i>Bay of Biscay</i>) . . .	Spain
Foyelnik . . .	Sweden
Frances—Port . . .	Cape of Good Hope
Franker . . .	Holland
Francoso . . .	Brazil
Frankfort on the Maine . . .	Hanseatic Towns
Frankfort on the Oder . . .	Prussia
Frankfort . . .	United States of America
Franeozo . . .	Brazils
Frauenburg . . .	Prussia
Fredericia (<i>Jutland</i>) . . .	Denmark
Fredericksborg (<i>Zealand</i>) . . .	"
Fredericksburg . . .	United States of America
Frederickshall . . .	Norway
Frederickshamn . . .	Russia—Northern Ports
Frederikshavn (<i>Denmark Proper</i>)	Denmark
Frederickshold . . .	"
Frederickstad . . .	Norway
Frederickstadt . . .	Foreign W. I. Islands—St. Croix
Frederickstadt (<i>Slesvig</i>) . . .	Denmark
Fredricksvoerk (<i>Zealand</i>) . . .	"
Fredricksvoern . . .	Norway
Fredericksund (<i>Zealand</i>) . . .	Denmark
Freemantle . . .	West Australia
Freeport . . .	United States of America
Freetown, or St. George . . .	Sierra Leone
Frenchman's Bay . . .	United States of America
Frêt, le (<i>Finisterre</i>) . . .	France
Freyburg (<i>on the Elbe</i>) . . .	Hanover
Friendly Islands . . .	South Seas—Friendly Islands
Friggermund . . .	Denmark
Frioul-ou-Dieudonné . . .	France
Frostkaye . . .	Sweden
Funchal . . .	Madeira
Fuego—Island . . .	Cape Verde Islands
Fuenterabia (<i>Bay of Biscay</i>) . . .	Spain
Fuerte Ventura—Island . . .	Canary Islands
Fuestavo . . .	Sweden
Funen, or Fyen—Island . . .	Denmark
Gaabense . . .	Denmark
Gabstom . . .	Sweden
Gaboon River . . .	Western Coast of Africa
Gachère, la (<i>Vendée</i>) . . .	France
Gaddviken . . .	Sweden
Gaeta (<i>Naples</i>) . . .	Italy—Naples and Sicily
Galatz (<i>Moldavia</i>) . . .	Wallachia and Moldavia
Galaxidi (<i>Gulf of Lepanto</i>) . . .	Greece

PORTS.	COUNTRIES TO WHICH BELONGING.
Galeria (<i>Corfica</i>)	France
Galle—Point de	Ceylon
Gallinos River	Western Coast of Africa
Gallipoli (<i>Naples</i>)	Italy—Naples and Sicily
Gallipoli (<i>Europe</i>)	Turkish Dominions
Gallivede	Western Coast of Africa
Gallmarsbergen	Denmark
Galthom, or Galtstrom	Sweden
Galveston (<i>Texas</i>)	United States of America
Gamla Carleby	Russia—Northern Ports
Gambrusa	Turkey
Gandia (<i>Mediterranean</i>)	Spain
Ganjam	Continental India—B. T.
Gapsal, or Hapsal	Russia—Northern Ports
Gardiki	Greece
Gardiner	United States of America
Garding (<i>Slesvig</i>)	Denmark
Garrucha	Spain
Gasö	Sweden
Gaspé—Ports of	Canada
Gates Breakwater	Nova Scotia
Gatico	—
Gauensieck	Hanover
Gaultois	Newfoundland
Gaurion	Greece
Gaza	Syria and Palestine
Geelong, or Jeelong	Victoria
Geertruidenburg	Holland
Geeste, or Geesthaven	Hanover
Geestendorff	"
Geestermunde	Oldenburgh
Genemuiden	Holland
Gefle	Sweden
Gellesberg	"
Genoa	Italy—Sardinian Territories
Georgetown	Prince Edward Island
Georgetown	British Guinea, viz., Demerara
Georgetown (<i>Columbia</i>)	United States of America
Georgetown (<i>South Carolina</i>)	"
George—Port	Eastern Coast of Africa
Gerace (<i>Naples</i>)	Italy—Naples and Sicily
Gergenti (<i>Sicily</i>)	"
Gheish	Russia—Black Sea
Ghelenchik, or Kutlus	Russia—Black Sea
Ghent, or Gand	Belgium
Gheriah	Continental India—B. T.
Gibara	Foreign W. I. Islands—Cuba
Gibraltar	Gibraltar
Gien (<i>Var—Mediterranean</i>)	France
Gijon (<i>Bay of Biscay</i>)	Spain

PORTS.	COUNTRIES TO WHICH BELONGING.
Gilleleie	Denmark
Gilly Coffre	West Coast of Africa
Gilolo—Island	Islands of Indian Sea, viz., Gilolo
Gioja (<i>Naples</i>)	Italy—Naples and Sicily
Giovanazzo (<i>Naples</i>)	"
Girolata (<i>Corsica</i>)	France
Giurgevi (<i>Port of Bukharest</i>)	Wallachia and Moldavia
Glossa	Greece
Gloubokaia	Russia—Black Sea
Gloucester	United States of America
Glückstadt (<i>on the Elbe</i>)	Denmark
Goa	Continental India—Portuguese T.
Goatzacoalcos	Mexico
Goave	Hayti
Goisy, le (<i>Charente Inf.</i>)	France
Goldenenliniesiel	Oldenburg
Goletta (<i>The Port of Tunis</i>)	Tunis
Golfo Juan (<i>Var Mediterranean</i>)	France
Golfo Dolce (<i>Atlantic</i>)	Central America
Golfo Dolce (<i>Costa Rica—Pacific</i>)	"
Gombroon	Persia
Gomera—Island	Canary Islands
Gonaives	Hayti
Gopaulpore	British India
Goreum	Holland
Gorée—Island and Town	French Possessions in Senegambia
Goro	Italy—Austrian Territories
Gothland, or Gottland—Island	Sweden
Gottenburg (<i>Göteborg</i>)	"
Gottorf (<i>Slesvig</i>)	Denmark
Gouda, or Tergouw	Holland
Goulée (<i>Gironde</i>)	France
Goyo (<i>in Gujerat</i>)	Continental India—B. T.
Gozo—Island	Malta and Gozo
Grabusa—Island (<i>Candia</i>)	Turkish Dominions
Gracias à Dios—Cape	Central America
Gracioso—Island	Azores
Graciosa—Island	Canary Islands
Graggaard	Denmark
Granatillo	Naples
Grand Bassam	Western Coast of Africa
Grand Bourg	Foreign W. I. Isles—Mariegalante
Grand Camp (<i>Calvados</i>)	France
Grand Key (<i>Turk's Island</i>)	British W. I. Isles—Bahamas
Grand Mannan—Island	New Brunswick
Grand Saline	Hayti
Grandes Roches (<i>Charente Inf.</i>)	France
Granholmsund	Sweden
Granville (<i>Manche</i>)	France
Gravelines (<i>Nord</i>)	"

PORTS.	COUNTRIES TO WHICH BELONGING.
Gravenstein (<i>Slesvig</i>)	Denmark
Gravosa (<i>Dalmatia</i>)	Italy—Austrian Territories
Great Egg Harbour	United States of America
Great River	Honduras
Grebbestad	Sweden
Green Island	Canada
Green River	"
Greenspond	Newfoundland
Greetsyhl	Hanover
Greifswalde	Prussia
Grenaae (<i>Jutland</i>)	Denmark
Grenada—Island	British W. I. Isles—Grenada
Gresselhamn	Sweden
Greytown (<i>Juan de Nicaragua</i>)	Central America
Griibbestad	Sweden
Grimstad	Norway
Grohn	Hanover
Groix, de—Isle (<i>Morbihan</i>) .	France
Gronholt	Denmark
Groningen	Holland
Grömitz (<i>Holstein</i>)	Denmark
Grosse—Isle	Canada
Grossensiel	Oldenburg
Grube (<i>Holstein</i>)	Denmark
Gruissan (<i>Aude—Mediterranean</i>)	France
Grunendeich	Hanover
Gua—Le (<i>Charente Inf.</i>) . .	France
Guadaloupe—Island	Foreign W. I. Isles—Guadaloupe
Gualequayahu	Buenos Ayres
Gualtois	Newfoundland
Guantanamo	Cuba
Guardamar (<i>Mediterranean</i>) .	Spain
Guardia (<i>Atlantic</i>)	"
Gussco, or Huasco	Chili
Guatalco (<i>Pacific</i>)	Mexico
Guatemala—See Istapa.	
Guayana la Vieja	Venezuela
Guayame	Porto Rico
Guayaquil	Equador
Guaymas (<i>Gulf of California</i>). .	Mexico
Gudhjem	Denmark
Gudness	"
Guernsey—Island	Channel Islands
Guctaria (<i>Bay of Biscay</i>) . .	Spain
Guichen Bay	South Australia
Guildo—Le (<i>Côtes du Nord</i>) .	France
Guilia Nuova	Papal States
Guillate—La (<i>Charente Inf.</i>) .	France
Guiria	Venezuela
Gujan (<i>Gironde</i>)	France

PORTS.	COUNTRIES TO WHICH BELONGING.
Guldborg (<i>Laaland Falster</i>)	Denmark
Gull Island	Western Coast of Africa
Gumboda	Sweden
Gurleiborg	"
Gurlingsburg	"
Guschen Bay	South Australia
Gustermunde (<i>near Bremen</i>)	Hanover
Guyamo'	Foreign W. I. Isles—Porto Rico
Guyborough	Nova Scotia
Gythium, or Marathonisi	Greece
Hacatalpan	Mexico
Hadersleben (<i>Slesvig</i>)	Denmark
Hadsund	"
Hæno, or Hano	Sweden
Hafslund	Norway
Haifa, or Caifa	Syria and Palestine
Halifax	Nova Scotia
Haliguen—Port (<i>Morbihan</i>)	France
Hals (<i>Jutland</i>)	Denmark
Hall	Sweden
Hallowell	United States of America
Halmstad	Sweden
Halte	Hanover
Hamburg	Hanseatic Towns
Hamilton	British W. I. Isles—Bermudas
Hammerfest	Norway
Hampton	United States of America
Hampton Roads	"
Hancock	"
Hano	Sweden
Haparanda	"
Hapsal, or Gapsal	Russia—Northern Ports
Harbour Grace	Newfoundland
Harburg	Hanover
Harderwyck	Holland
Hardwick	United States of America
Harfleur (<i>Seine Inf.</i>)	France
Harlingen	Holland
Harlingersiel	Hanover
Hasegras	Belgium
Haseldorf (<i>Holstein</i>)	Denmark
Haselune	Hanover
Hasle (<i>Island of Bornholm</i>)	Denmark
Hastings Harbour	Continental India—B. T.
Haumstad	Norway
Havana (<i>Habana</i>)	Foreign W. I. Islands—Cuba
Haverhill	United States of America
Havre de Grace (<i>Seine Inf.</i>)	France
Heide, or Heyde (<i>Holstein</i>)	Denmark

PORTS.	COUNTRIES TO WHICH BELONGING.
Heiligenhafen (<i>ditto</i>)	Denmark
Heikamunde (<i>ditto</i>)	"
Helanood	British India
Helder	Holland
Heligmoes	Sweden
Heligoland—Island	Heligoland
Heile, Norway	Norway
Hellebek	Denmark
Helsingborg	Sweden
Helsingfors	Russia—Northern Ports
Helsingör, or Elsinour (<i>Zealand</i>)	Denmark
Helvoetahya, or Helvoetahais	Holland
Hemson	Sweden
Hendaye (<i>Basses Pyrénées</i>) .	France
Hennebon (<i>Morbihan</i>) . . .	"
Heraclea, or Eracia	Turkish Dominions
Herickietgodens	Hanover
Hermione, or Kastri (<i>near Hydra</i>)	Greece
Hernösand	Sweden
Herradura	Chili
Hetlingen (<i>Holstein</i>) . . .	Denmark
Hetzand	Holland
Hever (<i>Slesvig</i>)	Denmark
Hewetzyhl	Hanover
Heyst	Belgium
Higuerote	Venezuela
Hillsborough	New Brunswick
Hindeloopen	Holland
Hirkingen	"
Hirtsholm	Denmark
Hjarbeck (<i>Denmark Proper</i>) .	"
Hjerting (<i>Jutland</i>)	"
Hjörning (<i>ditto</i>)	"
Hobart Town	Van Diemen's Land
Hobroe (<i>Jutland</i>)	Denmark
Hobson's Bay	Victoria
Hochwacht (<i>Holstein</i>) . . .	Denmark
Hodeida	Arabia
Hoenfelde	Denmark
Hoganas	Sweden
Hogarth Sound	Hudson's Bay Territories
Hogesand	Holland
Hogue, La (<i>Manche</i>)	France
Hoier	Denmark
Hokianga	New Zealand
Holbek (<i>Jutland</i>)	Denmark
Holdfast Bay (<i>Gulf of St. Vincent</i>)	South Australia
Holle	Norway
Holmestrand	"
Holmstadt	"

PORTS.	COUNTRIES TO WHICH BELONGING.
Holmsund	Sweden
Holnis (<i>Slesvig</i>)	Denmark
Holguin	Foreign W. I. Islands—Cuba
Holstebro (<i>Jutland</i>)	Denmark
Holtensau	"
Holwerd	Holland
Honfleur (<i>Calvados</i>)	France
Hong Kong—Island	Hong Kong
Honolulu (<i>Island of Oahu</i>)	Sandwich Islands
Hookseil	Oldenburg
Hoorn	Holland
Hornbek (<i>Jutland</i>)	Denmark
Horneofors	Sweden
Horsbull (<i>Slesvig</i>)	Denmark
Horsens (<i>Jutland</i>)	"
Hortaleza	Brazil
Horten	Norway
Horton	Nova Scotia
Horvacht (<i>Holstein</i>)	Denmark
Horummersiel	Oldenburg
Houlle, La (<i>Ille et Vilaine</i>)	France
Hourdel (<i>Somme</i>)	"
Hoyer (<i>Slesvig</i>)	Denmark
Huaco	Peru
Huanchaco (<i>Port of Truxillo</i>)	Peru
Huasco, or Guaseo	Chili
Huatulco, or Guatulco (<i>Pacific</i>)	Mexico
Hudikswall	Sweden
Hué (<i>Cochin China</i>)	Continental India—Camboja
Huelva (<i>Atlantic</i>)	Spain
Huhaheine—Island	South Sea Islands, viz., Society
Hulterstad	Sweden
Hulltorp	"
Humacoa	Porto Rico
Hune (<i>Jutland</i>)	Denmark
Hunte	Oldenburg
Husum (<i>Slesvig</i>)	Denmark
Husom	Sweden
Hydra (<i>Island</i>)	Greece
Ialta, or Yalta	Russia—Black Sea
Ibrail, or Brailow (<i>Wallachia</i>)	Wallachia and Moldavia
Ibriji (<i>Europe—Mediterranean</i>)	Turkish Dominions
Ichaboe—Island	Western Coast of Africa
Ierne (<i>Jutland</i>)	Denmark
Ilzeworden	Hanover
Indian Tickle	Labrador
Iniada (<i>Europe—Black Sea</i>)	Turkish Dominions
Innhauzersiel	Oldenburg
Intel (<i>Morbihan</i>)	France

PORTS.	COUNTRIES TO WHICH BELONGING.
Intermediate Ports.	Peru
Io, or Ios—Island (<i>Nio</i>)	Greece
Ipata, or Ypata River	Mexico
Ipla (<i>near San Blas</i>)	"
Ipswich	United States of America
Iquique	Peru
Irachis	Turkish Dominions
Isigny (<i>Calvados</i>)	France
Iskenderoon, or Alexandretta	Syria and Palestine
Isla del Carmen (<i>Gulf of Mexico</i>)	Mexico
Islay (<i>Port of Arequipa</i>)	Peru
Ile de Rhé	France
Ismail (<i>Bessarabia</i>)	Wallachia and Moldavia
Ismid, or Isnikmid (<i>Asia</i>)	Turkish Dominions
Issau (<i>Gironde</i>)	France
Istapa, or Ystapa (<i>Pacific</i>)	Central America
Itamos	Greece
Ithaca—Island	Ionian Islands
Ittendahl	Sweden
Itzehoe (<i>on the Elbe</i>)	Denmark
Ivory Town	Western Coast of Africa
Jacmel	Hayti
Jacobstadt	Russia—Northern Ports
Jaffa, or Joppa	Syria and Palestine
Jaffna	Ceylon
Jaffrabad (<i>in Gujerat</i>)	Continental India—B. T.
Jagerspruis	Denmark
Jaguaripe	Brazil
Jahde—River	Oldenburg
Jamaica—Island	British W. I. Islands—Jamaica
James—Fort (<i>River Gambia</i>)	Africa—B. P. on the Gambia
James—Fort (<i>British Accra</i>)	" " on the Gold Coast
James Town	St. Helena
Jannitsa	Greece
Jard (<i>Vendée</i>)	France
Jarmen	Prussia
Jau (<i>Gironde</i>)	France
Javea, or Xavea	Spain
Jebail	Syria and Palestine
Jeelong, or Geelong	Victoria
Jemgum	Hanover
Jeremie	Hayti
Jersey—Island	Channel Islands
Jessie	British Possession in South Africa
Jettendahl	Sweden
Jever	Oldenburg
Joggins	Nova Scotia
Jönköping	Sweden
Jooria (<i>in Gujerat</i>)	Continental India—B. T.

PORTS.	COUNTRIES TO WHICH BELONGING.
Juan Fernandez—Island	Chili
Juan—Golfe (<i>Var</i>)	France
Juangriego— <i>Isle of Margarita</i>)	Venezuela
Judda	Arabia
Juggut, or Jugguth (<i>in Gujerat</i>)	Continental India—B. T.
Juhanshaab	Greenland
Kaafjord	Norway
Kaffa (<i>S. E. Coast of the Crimea</i>)	Russia—Black Sea
Kaifa, or Caipha	Syria and Palestine
Kaipara	New Zealand
Kalaioki	Russia—Northern Ports
Kalamata, or Calamata	Greece
Kalamo, or Kalamos	"
Kalix or Calix	Sweden
Kallehave	Denmark
Kallundborg (<i>Zealand</i>)	"
Kampen	Holland
Kalovig (<i>Jutland</i>)	Denmark
Kappeln, or Cappeln (<i>Slesvig</i>)	"
Karagatz, or Caritza	Turkish Dominions
Karamoussal, or Karamussal (<i>Gulf of Nicomedia—Asia</i>)	"
Karatrach Baif	"
Karenohit	Denmark
Karical, or Carical	Continental India—French Poss.
Karlopaga, or Karlobago (<i>Dalmatia</i>)	Italy—Austrian Territories
Karparwik	Russia—Northern Ports
Karrebeck, or Karrebecksminde	Denmark
Karvassara	Greece
Karysto	"
Kasenohr	Denmark
Katham	Sweden
Kaske, or Kasco	Russia—Northern Ports
Kastri, or Hermione (<i>near Hydra</i>)	Greece
Kastrup	Denmark
Katochi, or Catochi	Greece
Katacolo, or Katacolon (<i>Maina</i>)	"
Katingsiel (<i>Slesvig</i>)	Denmark
Katwyk, or Catwyk	Holland
Kavallo (<i>Europe</i>)	Turkish Dominions
Kayts	Ceylon
Keitum	Denmark
Kem (<i>White Sea</i>)	Russia—Northern Ports
Kemer (<i>Asia—Black Sea</i>)	Turkish Dominions
Kenkries	Greece
Kennebunk	United States of America
Keramute, or Chiramutti	Turkish Dominions
Keresoun (<i>Asia—Black Sea</i>)	"

PORTS.	COUNTRIES TO WHICH BELONGING.
Kerity (<i>Finisterre</i>) . . .	France
Kerkabelec (<i>Loire Inf.</i>) . . .	"
Kernevel (<i>Morbihan</i>) . . .	"
Kernie, le (<i>Finisterre</i>) . . .	"
Kertach (<i>Crimea</i>) . . .	Russia—Black Sea
Kesho, or Tonguin (<i>in Tonguin</i>) . . .	Continental India—Camboja, &c.
Key, or Cay, West (<i>Florida</i>) . . .	United States of America
Kexholm . . .	Russia—Northern Ports
Khania (<i>Island of Candia</i>) . . .	Turkish Dominions
Kherson, or Cherson . . .	Russia—Black Sea
Kiatos . . .	Greece
Kiel (<i>Holstein</i>) . . .	Denmark
Kieringoø . . .	Norway
Kilia (<i>Bessarabia</i>) . . .	Russia—Black Sea
Killandra, or Killendria . . .	Turkish Dominions
King George's Sound . . .	West Australia
Kingston . . .	British W. I. Islands, Jamaica
Kingstown . . .	British W. I. Islands—St. Vincent
Kiosse Deressi . . .	Turkish Dominions
Kirchdorf . . .	Hanover
Kisamos (<i>Island of Candia</i>) . . .	Turkish Dominions
Kjerteminde (<i>Funen</i>) . . .	Denmark
Kjôge (<i>Zealand</i>) . . .	"
Klinlebjerg (<i>Funen</i>) . . .	"
Klundert . . .	Holland
Knipphausen . . .	Oldenburg and Knipphausen
Kohlbrandt . . .	Hanover
Kola . . .	Russia—Northern Ports
Kolding, or Colding (<i>Jutland</i>) . . .	Denmark
Kolmar, or Colmar (<i>on the Elbe</i>) . . .	"
Kolokythi . . .	Greece
Kongelf . . .	Sweden
Königsberg . . .	Prussia
Kongsbacka . . .	Sweden
Koog . . .	Holland
Kooria Mooraa Isles (<i>Muscat</i>) . . .	Arabia
Kopmansholm . . .	Sweden
Koronis, or Coron . . .	Greece
Korshavn . . .	Norway
Korsör, or Corsoer (<i>Zealand</i>) . . .	Denmark
Korthion (<i>Island of Andro</i>) . . .	Greece
Ko-si-chang . . .	Continental India—Siam
Kosler . . .	Denmark
Kosloff, or Kaslov (<i>Crimea</i>) . . .	Russia—Black Sea
Kovala (<i>Europe</i>) . . .	Turkish Dominions
Kouch . . .	Russia—Northern Ports
Keulouri, or Salamis—Island . . .	Greece
Koumi, or Coumi (<i>Nagropont</i>) . . .	"
Krabbsholm . . .	Denmark
Krogeroe . . .	Norway

PORTS.	COUNTRIES TO WHICH BELONGING.
Kramfors	Sweden
Krampos	"
Kranz	Hanover
Krautsande	"
Krempe (<i>on the Elbe</i>)	Denmark
Krik	"
Kringetty—Island	Eastern Coast of Africa
Kruerkrik	Denmark
Kutterkuhl	Russia N. P.
Kuinder	Holland
Kunda	Russia—Northern Ports
Kurrachee (<i>Sinde</i>)	Continental India—B. T.
Kutlna, or Ghenlenchik	Russia—Black Sea
Kylom	Sweden
Kyook Phyoo (<i>Aracan</i>)	Continental India—B. T.
Laba	Prussia
Laberbenoit (<i>Finisterre</i>)	France
Labéridut (<i>Finisterre</i>)	"
Labordemon	"
Labuan (<i>British Settlement</i>)	Isles of the Indian Seas—Labuan
La Calla, or Al Kalah	Algeria
La Ciolat	France
La Flor (<i>Pacific</i>)	Central America
La Flotte	France
Lage Zwaluwe	Holland
Lagos	West Coast of Africa
Lagos	Turkish Dominions
Lagos	Portugal Proper
La Guayra (<i>Port of Caracas</i>)	Venezuela
Laguna (<i>Island of Teneriffe</i>)	Canary Islands
Laguna (<i>Atlantic</i>)	Mexico
Laguna de los Terminos	"
La Hacha (<i>Atlantic</i>)	New Grenada
Lahaini Mauri	Sandwich Islands
La Have	Nova Scotia
La Hogue (<i>Manche</i>)	France
Laholm	Sweden
Lahou	Western Coast of Africa
L'Aiguillon (<i>Vendée</i>)	France
Lairdstown	West Coast of Africa
La Joilette (<i>Auxiliary Port of Marseilles</i>)	France
Laland—Island	Denmark
La Libertad (<i>Salvador—Pacific</i>)	Central America
Lamaline	Newfoundland
La Mar, or Cobiya	Bolivia
Lambayeque, San José de	Peru
Lamia, or Zeitoun	Greece
Lampasci (<i>Dardanelles</i>)	Turkish Dominions
Landerneau (<i>Finisterre</i>)	France

PORTS.	COUNTRIES TO WHICH BELONGING.
Landes Vieux (<i>Gironde</i>)	France
Landscrona	Sweden
Langeland—Island	Denmark
Langelot	Sweden
Langoen—Island	Denmark
Langoer (<i>Iceland</i>)	Iceland and Faroe Islands
Lannion (<i>Côtes du Nord</i>)	France
L'Anse d'Ainault	Hayti
Lanse à Lean	Canada
Lanvoc (<i>Finisterre</i>)	France
Lanzarota—Island	Canary Islands
La Paz	Mexico
La Poile	Newfoundland
Larache, or El Araiche	Morocco
L'Arceau (<i>Vendée</i>)	France
Laredo (<i>Bay of Biscay</i>)	Spain
Larissa (<i>Europe</i>)	Turkish Dominions
Larita (<i>Mediterranean</i>)	France
Larmorbaden (<i>Morbihan</i>)	"
Larnaca, (<i>Island of Cyprus</i>)	Turkish Dominions
Laroche Bernard	France
La Serena, or Coquimbo	Chili
Larrelt	Hanover
Las Palmas	Canary Islands
Lasse, la (<i>Charente Inf.</i>)	France
Lastres (<i>Bay of Biscay</i>)	Spain
Latakia, or Ladikieh	Syria and Palestine
Latzata (<i>Asia Minor</i>)	Turkish Dominions
Lavandon (<i>Var—Mediterranean</i>)	France
Lavaud	France
La Vela	Venezuela
Lauenborg	Denmark
Launceston	Van Diemen's Land
Launé—Port (<i>Finisterre</i>)	France
La Union (<i>Salvador—Pacific</i>)	Central America
Laurence Island	New South Wales
Lauron (<i>Bouches du Rhone</i>)	France
Laurvig	Norway
Lauterbach	Prussia
Lauton (<i>Gironde</i>)	France
Lauvéoc (<i>Finisterre</i>)	"
Lauzières (<i>Charente Inf.</i>)	"
Lavaud	"
Lay—Port (<i>Morbihan</i>)	"
Leba	Prussia
Lebdah	Tripoli
Le Crottoy (<i>Somme</i>)	France
Leeuwarden	Holland
Leer, or Lehr	Hanover
Leghorn (<i>Livorno</i>)	Italy—Tuscany

PORTS.	COUNTRIES TO WHICH BELONGING.
Légué, le (<i>Côtes du Nord</i>) .	France
Leines .	Norway
Lemessos (<i>Island of Cyprus</i>) .	Turkish Dominions
Lemkenhafen .	Denmark
Lemmer, de .	Holland
Lemnos—Island (<i>Europe</i>) .	Turkish Dominions
Lemvig (<i>Jutland</i>) .	Denmark
Leonidion (<i>Gulf of Nauplia</i>) .	Greece
Léoubes (<i>Var—Mediterranean</i>) .	France
Lepanto, or Nepakto .	Greece
Le Pellerin (<i>Loire Inf.</i>) .	France
L'Epois (<i>Vendée</i>) .	"
Lepsina .	Greece
Lerici .	Italy—Sardinian Territories
Lésina (<i>Dalmatia</i>) .	" —Austrian Territories
Les Sables (<i>Vendée</i>) .	France
Leucate (<i>Mediterranean</i>) .	"
Leutraki (<i>Gulf of Arta</i>) .	Greece
Levangerin .	Norway
Leyte—Island .	Philippine Islands
Lézardrieux (<i>Côtes du Nord</i>) .	France
L'Herbaudière (<i>Vendée</i>) .	"
Líbanata .	Greece
Líbau .	Russia—Northern Ports
Líbd (<i>Jutland</i>) .	Denmark
Líbourne (<i>Gironde</i>) .	France
Liberia .	West Coast of Africa
Licata, or Alicata (<i>Sicily</i>) .	Italy—Naples and Sicily
Lidkioping .	Sweden
Lígoudou (<i>Finisterre</i>) .	France
Lílheden .	Denmark
Lillebonne (<i>Seine Inf.</i>) .	France
Lillesand .	Norway
Lima (<i>Inland Port</i>) .	Peru
Líman (<i>Charente Inf.</i>) .	France
Límas .	Central America
Límeni .	Greece
Límni (<i>Isle of Negropont</i>) .	"
Límpias .	Spain
Lincoln—Port .	South Australia
Lindron, le (<i>Charente Inf.</i>) .	France
Línkoping .	Sweden
Lintin Island .	China
Lisbon (<i>Lisboa</i>) .	Portugal Proper
Lissa Island .	Italy—Austrian Territories
Lítharakia .	Greece
Little Bay .	Newfoundland
Little Egg Harbour .	United States of America
Livadostra (<i>Gulf of Lepanto</i>) .	Greece
Liverpool .	New Brunswick

PORTS.	COUNTRIES TO WHICH BELONGING.
Liverpool	Nova Scotia
Livingston	Honduras
Liungby	Sweden
Ljusne	"
Llanes (<i>Bay of Biscay</i>) . .	Spain
Llija	Turkish Dominions
Lo	Sweden
Loando	Portuguese Africa
Loano	Italy—Sardinian Territories
Loanger	Sweden
Loc Malo (<i>Morbihan</i>) . .	France
Lockno	Sweden
Locmariaquer (<i>Morbihan</i>) .	France
Loderup	Sweden
Læssøe (<i>Island in the Cattegat</i>)	Denmark
Loge Gullam	Spain
Lógstór (<i>Denmark Proper</i>) .	Denmark
Loheia (<i>Yemen</i>)	Arabia
Loix (<i>Charente Inf.</i>) . . .	France
Lokken	Denmark
Lomas	Sweden
Lombok Island	Islands of Indian Seas, viz., Lombok
Lonborg (<i>Jutland</i>)	Denmark
Londonderry	Nova Scotia
Long Island	United States of America
LongoneP orto (<i>Island of Elba</i>)	Italy—Duchy of Tuscany
Longsund	Norway
Lonne (<i>Jutland</i>)	Denmark
Lonstrup	"
L'Orient (<i>Morbihan</i>) . . .	France
Lormont (<i>Gironde</i>)	"
Lossin Grande and Piccolo . .	Italy—Austrian Territories
Lovisa	Russia—Northern Ports
Louga, or Lougia	Turkish Dominions
Louippe, La (<i>Vendée</i>) . . .	France
Louis Port (<i>Morbihan</i>) . . .	"
Loutraki	Greece
Louvain	Belgium
Luarca (<i>Bay of Biscay</i>) . .	Spain
Lubbers	Hanover
Lübeck	Hanseatic Towns
Lubeck	United States of America
Luc (<i>Calvados</i>)	France
Lucca	Italy—Lucca
Luçon (<i>Vendée</i>)	France
Ludschuk Kaleh	Russia—Black Sea
Lühe	Hanover
Luisina, or Eleusis	Greece
Lulea	Sweden
Lunenburgh	Nova Scotia

PORTS.	COUNTRIES TO WHICH BELONGING.
Luri (<i>Corsica</i>)	France
Lutetia (<i>Sicily</i>)	Italy—Naples and Sicily
Lütjenburg (<i>Holstein</i>)	Denmark
Luzac (<i>Charente Inf.</i>)	France
Luzon, or Luçon Island	Philippine Islands
Lyngen	Denmark
Lynsøe	Norway
Lysekehl	Sweden
Lyttleton	New Zealand
Maasholm	Denmark
Maasluis	Holland
Maasvorcotta	British Territories in India
Macao (<i>Portuguese Settlement</i>)	China
Macarsca (<i>Dalmatia</i>)	Italy—Austrian Territories
Macassa	Islands of Indian Seas, viz., Celebes
Macau (<i>Gironde</i>)	France
Maceio	Brazil
Machias	United States of America
Macinaggio (<i>Corsica</i>)	France
Macri (<i>Asia</i>)	Turkish Dominions
Marcinoros	Greece
Madagascar—Island	Madagascar
Madeira—Island	Madeira
Madras, or Fort St. George	Continental India—B. T.
Maguadavic	New Brunswick
Magazeno (<i>Naples</i>)	Italy—Naples and Sicily
Magleham	Sweden
Mahadiah, or Afrikeah	Tunis
Mahé	Continental India—French Poss.
Mahi (<i>Seychelle Islands</i>)	Mauritius
Mahim	Continental India—B. T.
Mahon—Port (<i>Island of Minorca</i>)	Spain
Mailleraye, La (<i>Sine Inf.</i>)	France
Maina, or Mani	Greece
Maitland	Nova Scotia
Makkum	Holland
Malabar Coast	British India
Malacca	Continental India—B. T.
Malaga (<i>Mediterranean</i>)	Spain
Malagos—Island	Western Coast of Africa
Malamocco—Island (<i>B. of Venice</i>)	Italy—Austrian Territories
Mal Bay	Canada
Maldonado	Oriental Republic of Uruguay
Malwan	Continental India—B. T.
Malines, or Mechlin	Belgium
Malmö	Sweden
Malo, St. (<i>Ille et Vilaine</i>)	France
Malpique	Prince Edward Island
Malta—Island	Malta

PORTS.	COUNTRIES TO WHICH BELONGING.
Manado, or Menado	Isles of the Indian Seas—Celebes
Manar	Ceylon
Manchester	Nova Scotia
Mandahl	Norway
Mandavee (<i>in Cutch</i>)	Continental India—B. T.
Manfredonia (<i>Naples</i>)	Italy—Naples and Sicily
Mangalore, or Coreal Bunder .	Continental India—B. T.
Manilla (<i>Isle of Luzon</i>)	Philippine Islands
Manoro	Madagascar
Manso	Chili
Manzanilla (<i>Pacific</i>)	Mexico
Manzanillo	Foreign W. I. Islands—Cuba
Maouna—Island	South Sea Islands, viz., Navigator's
Mapoota—River	Eastern Coast of Africa
Maracaibo	Venezuela
Maranham, or Maranhao	Brazil
Marans (<i>Charente Inf.</i>)	France
Maratho Campo (<i>Island of Samos</i>)	Turkish Dominions
Marathon	Greece
Marathonisi (<i>Maina</i>)	"
Marbella (<i>Mediterranean</i>) . . .	Spain
Marblehead	United States of America
Maréchale, La (<i>Gironde</i>)	France
Marennnes (<i>Charente Inf.</i>) . . .	"
Margarita—Island	Venezuela
Margot (<i>Charente Inf.</i>)	France
Marguerita	Nova Scotia
Mariager (<i>Jutland</i>)	Denmark
Mariboe (<i>Laaland</i>)	"
Mariegalante—Island	F. W. I. Islands—Mariegalante
Mariensiel	Oldenburg
Marin (<i>Atlantic</i>)	Spain
Marina (<i>Tripoli</i>)	Syria and Palestine
Marioupol, or Marianopoli . . .	Russia—Black Sea
Maroin	Brazil
Marquesas—Islands (<i>French</i>) . .	South Sea Islands, viz., Marquesas
Marrowyne	Dutch Guiana
Marsala (<i>Sicily</i>)	Italy—Naples and Sicily
Marseilles (<i>Mediterranean</i>) . .	France
Marstall (<i>Slesvig</i>)	Denmark
Marstrand	Sweden
Martigues (<i>Mediterranean</i>) . .	France
Martinho	Portugal Proper
Martinique—Islands	F. W. I. Islands—Martinique
Masuah, or Massouah (<i>Abyssinia</i>)	African Ports on the Red Sea
Masulipatam	Continental India—B. T.
Mata (<i>Mediterranean</i>)	Spain
Matacong	Western Coast of Africa
Matamoros (<i>Gulf of Mexico</i>) . .	Mexico
Matane	Canada

PORTS.	COUNTRIES TO WHICH BELONGING.
Matanzas	Foreign W. I. Islands—Cuba
Mataro (<i>Mediterranean</i>)	Spain
Matchian—Island	Islands of Indian Seas—Matchian
Matchin (<i>Europe—Black Sea</i>)	Turkish Dominions
Matagorda (<i>Texas</i>)	United States of America
Matina (<i>Atlantic</i>)	Central America
Maturin	Venezuela
Maubert (<i>Charente Inf.</i>)	France
Maulmain, or Moulmein	Continental India—B. T.
Mayaguez	Foreign W. I. Islands—Porto Rico
Mayo—Island	Cape Verde Islands
Mayotto—Island	Eastern Coast of Africa
Mazagan	Morocco
Mazatlan (<i>Pacific</i>)	Mexico
Mazzamemi	Naples and Sicily
Mazara (<i>Sicily</i>)	Italy—Naples and Sicily
Méans (<i>Loire Inf.</i>)	France
Méchers (<i>Charente Inf.</i>)	"
Mechlin, or Malines	Belgium
Medea, or Mehediah	Algeria
Medemblik	Holland
Medford	Norway
Medford	United States of America
Megara	Greece
Mehediah, or Medea	Algeria
Melbourne	Victoria
Melillah (<i>Spanish Settlement</i>)	Morocco
Meldorf (<i>Holstein</i>)	Denmark
Meliapour, or St. Thomé	Continental India—Portuguese
Mellacores—River	Western Coast of Africa
Mellissini	Greece
Melon et Châtain (<i>Charente Inf.</i>)	France
Mem	Sweden
Memel	Prussia
Menidi	Greece
Mercury Island	Western Coast of Africa
Mérial (<i>Corsica</i>)	France
Merignac (<i>Charente Inf.</i>)	"
Mergui (<i>Tenasserim</i>)	Continental India—B. T.
Mersyn (<i>Asia Minor</i>)	Turkish Dominions
Mertola	Portugal
Meschers (<i>Charente Inf.</i>)	France
Mesquer (<i>Loire Inf.</i>)	"
Messina (<i>Sicily</i>)	Italy—Naples and Sicily
Mesunde, or Musunde	Denmark
Methene (<i>Gulf of Egina</i>)	Greece
Methone, or Modon	"
Metis, or Mitis—River	Canada
Metway—Port	Nova Scotia
Mexillones	Peru

PORTS.	COUNTRIES TO WHICH BELONGING.
Mhowa (<i>Gujerat</i>) . . .	Continental India—B. T.
Middelfart (<i>Funen</i>) . . .	Denmark
Middleburg	Holland
Middleharnis	"
Middletown	United States of America
Milazzo, or Melazzo (<i>Sicily</i>) . . .	Italy—Naples and Sicily
Milo, or Milos—Island . . .	Greece
Minatitlan	Mexico
Mindafiao—Island	Philippine Islands
Mindoro—Island	"
Minimes, les (<i>Charente Inf.</i>) . . .	France
Mirimichi	New Brunswick
Misulongi, or Messolonghi . . .	Greece
Mitagoane	Haiti
Mitis, or Metis—River . . .	Canada
Mobeia	Turkish Dominions
Mobile	United States of America
Mocambo (<i>Atlantic</i>)	Mexico
Mocha (<i>Yemen</i>)	Arabia
Modon, or Methone	Greece
Moen—Island	Denmark
Mogadore	Morocco
Moines, Aux—Isle (<i>Morbihan</i>) . . .	France
Molain	Western Coast of Africa
Molde	Norway
Molfetta (<i>Naples</i>)	Italy—Naples and Sicily
Mollendo (<i>Port of Arequipa</i>) . . .	Peru
Mollerup (<i>Jutland</i>)	Denmark
Molo (<i>Channel of Tarent</i>)	Greece
Monaco	Italy—Sardinian Territories
Monasteer	Tunis
Monembasia (<i>Maina</i>)	Greece
Monganui	New Zealand
Monk's Island	Venezuela
Monnards, les (<i>Charente Inf.</i>) . . .	France
Monnikendam	Holland
Monopoli (<i>Naples</i>)	Italy—Naples and Sicily
Monrovia (<i>Republic of Liberia</i>) . . .	Western Coast of Africa
Monsoor Cottah	Madras Presidency, British India
Montego Bay	British W. I. Islands—Jamaica
Monterey (<i>Sea of California</i>) . . .	United States of America
Monte Video	Oriental Republic of the Uruguay
Montijo (<i>Pacific</i>)	New Grenada
Montreal	Canada
Montserrat—Island	British W. I. Islands—Montserrat
Moondra (<i>Cutch</i>)	Continental India and Native States
Moose Factory (<i>James's Bay</i>) . . .	Hudson's Bay Settlements
Morant Bay	British W. I. Islands—Jamaica
Moraria (<i>Mediterranean</i>)	Spain
Moreton Bay	New South Wales

PORTS.	COUNTRIES TO WHICH BELONGING.
Morgat (<i>Finisterre</i>) . . .	France
Moricq (<i>Vendée</i>) . . .	"
Morlaix (<i>Finisterre</i>) . . .	"
Mornac (<i>Charente Inf.</i>) . . .	"
Mortagne (<i>ditto</i>) . . .	"
Mosco, or Moscoe . . .	Turkish Dominions
Moss . . .	Norway
Mossamedes . . .	West Coast of Africa
Mossel Bay . . .	Cape of Good Hope
Mosquito Coast . . .	Central America
Mostaghanim, or Mostaganem	Algeria
Mostala . . .	Sweden
Mothoni, or Motho-koroni . . .	Greece
Motir—Island . . .	Islands of Indian Seas, viz., Motir
Motril (<i>Mediterranean</i>) . . .	Spain
Moulinate, le (<i>Charente Inf.</i>) . . .	France
Moulmein (<i>Tenasserim</i>) . . .	Continental India—B. T.
Môusteras . . .	Sweden
Mowee . . .	South Sea Islands, viz., Sandwich
Mozambique (<i>Portuguese</i>) . . .	Eastern Coast of Africa
Muhlenborg . . .	Denmark
Mujia (<i>Atlantic</i>) . . .	Spain
Mundaca . . .	"
Muntendam . . .	Holland
Munychia (<i>Harbour of Athens</i>) . . .	Greece
Murmagon . . .	Continental India—Portuguese P.
Muros (<i>Atlantic</i>) . . .	Spain
Murto . . .	Ionian Islands
Murviedro (<i>Mediterranean</i>) . . .	Spain
Muscat . . .	Arabia
Musconisi—Island (<i>Asia Minor</i>) . . .	Turkish Dominions
Musquash . . .	St. John's, New Brunswick
Mustagamen . . .	Algeria
Mutlah . . .	British India
Muusholm . . .	Denmark
Myconi, or Myconos—Island . . .	Greece
Mysol—Island . . .	Islands of India Seas, viz., Mysol
Mytikas . . .	Greece
Mytilene—Island (<i>Asia</i>) . . .	Turkish Dominions
Nagore . . .	Continental India—B. T.
Naquabo . . .	Porto Rico
Nakskov, or Naxkow (<i>Laaland</i>) . . .	Denmark
Namsos, or Nasam . . .	Norway
Nangasaki (<i>Island of Ximo</i>) . . .	Japanese Islands
Nanning . . .	Continental India—B. T.
Nansem Bay . . .	Norway
Nantes (<i>Loire Inf.</i>) . . .	France
Nantucket . . .	United States of America
Naousa (<i>Island of Paros</i>) . . .	Greece

PORTS.	COUNTRIES TO WHICH BELONGING.
Naples (Napoli)	Italy—Naples and Sicily
Napoli di Malbasia	Greece
Napoli di Romania (<i>Argos</i>)	"
Naquabo	Porto Rico
Narstoe	Norway
Narva	Russia—Northern Ports
Nassau (<i>New Providence</i>)	British W. I. Islands—Bahamas
Natal, or Rio Grande do Norte	Brazil
Natal—Port	Cape of Good Hope
Natchez	United States of America
Navalo—Port (<i>Morbihan</i>)	France
Navarino, or Pylos	Greece
Navidad—Puerto de la (<i>Pacific</i>)	Mexico
Navigator's Islands	South Sea Islands, viz., Navigator's
Navy Bay	New Granada
Naupactos	Greece
Nauplia, or Napoli di Romania	"
Naussa (<i>Island of Paros</i>)	"
Naxia, or Naxos—Island	"
Nedkalix	Sweden
Neesund	Denmark
Negapatam	Continental India—B. T.
Negombo	Ceylon
Negropont, or Egripo—Island	Greece
Negros—Island	Philippine Islands
Nelson	New Zealand
Nenhafen	Denmark
Neochori (<i>Misulongi</i>)	Greece
Nesion	"
Nestved (<i>Denmark Proper</i>)	Denmark
Neszmerayhl	Hanover
Nettuno	Italy—Papal Territories
Nevis—Island	British W. I. Islands—Nevis
Neuens-chleuse	Hanover
Neufeld	"
Neufeldt (<i>Holstein</i>)	Denmark
Neuhafen	"
Neuharlingersyhl	Hanover
Neuhaus (<i>on the Elbe</i>)	"
Neumuhlen (<i>ditto</i>)	Denmark
Neuschanz	Holland
Neustadt (<i>Holstein</i>)	Denmark
Neustadt Godens	Hanover
New Amsterdam	British Guiana, viz., Berbice
New Archangel (<i>Island of Sitka</i>)	Russia Settlements in America
Newark	United States of America
New Bedford	"
New Britain	Isles of the Indian S.—New Britain
Newburn	United States of America
Newburyport	" "

PORTS.	COUNTRIES TO WHICH BELONGING.
New Caledonia	South Sea Isles—New Caledonia
New Carlisle	Canada
Newcastle	New South Wales
Newcastle	United States of America
New Edinburgh	Nova Scotia
New Guinea—Island	Isles of Indian Seas—New Guinea
Newhaven	United States of America
New Hebrides	South Sea Islands—New Hebrides
New Ireland	" " " " New Ireland
New Jersey	United States
New London	United States of America
New London	Prince Edward's Island
New Orleans	" "
New Plymouth	New Zealand
Newport (<i>Rhode Island</i>)	United States of America
New Providence—Island	British W. I. Islands—Bahamas
New Richmond	Canada
Newtee	Continental India—B. T.
New York	United States of America
Newysenhafen	Denmark
Nexo (<i>Island of Bornholm</i>)	"
Nibe (<i>Jutland</i>)	"
Nicaragua—St. Juan de	Central America
Nicaria—Island (<i>Asia</i>)	Turkish Dominions
Nice	Italy—Sardinian Territories
Nichet—Port (<i>Loire Inf.</i>)	France
Nicholson—Port	New Zealand
Nickerie (<i>Surinam</i>)	Dutch Guiana
Nicobar Islands	Islands of the Indian Seas
Nicolaev, or Nicholæff (<i>Gov. Kherson</i>)	Russia—Black Sea
Nicomedia (<i>Sea of Marmara</i>)	Turkish Dominions
Nicoya—Gulf of (<i>Costa Rica</i>)	Central America
Nieul (<i>Charente Inf.</i>)	France
Nieuport	Belgium
Nieuwe Diep	Holland
Nieuwe Schans	"
Nina	Denmark
Ningo, Great and Little	Western Coast of Africa
Ningpo	China
Nio, or Nios Island	Greece
Nippon—Island	Japanese Islands
Nivaa Vaz	Denmark
Nobleboro	United States of America
Noerminde	Denmark
Noirmoutiers—Isle (<i>Vendée</i>)	France
Noordwyk	Holland
Nordborg (<i>I. of Alsen—Slesvig</i>)	Denmark
Nordbye (<i>Island of Samsøe</i>)	"
Norden	Hanover

PORTS.	COUNTRIES TO WHICH BELONGING.
Norderschleuse	Denmark
Norderney—Island	Hanover
Normaling	Sweden
Nordstrand—Island (<i>Stevig</i>) .	Denmark
Nordvig (<i>Jutland</i>)	"
Norfolk	United States of America
Norköping	Sweden
Norrtälge	"
Norsminde	Denmark
Nossund	"
Nouvelle, La—(<i>Mediterranean</i>)	France
Nouza (<i>Corriva</i>)	"
Noyalo (<i>Morbihan</i>)	"
Nuevitas	Foreign W. I. Islands—Cuba
Nulda	Holland
Nunarsuít	Greenland
Nufiez—River	Western Coast of Africa
Nyborg (<i>Funen</i>)	Denmark
Ny Carleby, or New Carleby .	Russia—Northern Ports
Nye Hellesund	Norway
Nyham	Sweden
Nykjöbing in Zealand	Denmark
Nykjöbing in Falster	"
Nykjöbing in Morso	"
Nyköping	Sweden
Nyland	"
Nymindégab (<i>Jutland</i>)	Denmark
Nypaur	British India
Nystadt	Russia—Northern Ports
Nysted (<i>Laaland</i>)	Denmark
Oahu, or Woahoe	South Sea Islands, viz., Sandwich
Oberndorff	Hanover
Ochlandsbogen	Norway
Ochtum	Oldenburg
Ocracoke	United States of America
Odenlik (<i>Asia Minor</i>)	Turkish Dominions
Odense (<i>Funen</i>)	Denmark
Odessa (<i>Gov. Kherson</i>)	Russia—Black Sea
Odoniton	Turkey
Ofoten	Norway
Orth or Ohrt (<i>Fehmern</i>)	Denmark
Oldenburg	Oldenburg
Oldenholm	Russia—Northern Ports
Oldersum	Hanover
Old Harbour	British W. I. Islands—Jamaica
Old Town or Edgar Town	United States of America
Oleron or Oloron—Isle	France
Olhao	Portugal
Olivier, Port (<i>Mytilene</i>)	Turkish Dominions

PORTS.	COUNTRIES TO WHICH BELONGING.
Oloförs	Sweden
Olofsen	"
Olossfors	"
Omoa (<i>Honduras Atlantic</i>)	Central America
Omonville (<i>Manche</i>)	France
Onega	Russia—Northern Ports
Ong-ro	Continental India—Camboja, &c.
Onore	" British Territories
Opneriwick (<i>Danish Settlement</i>)	Greenland and Davis's Straits
Oporto	Portugal Proper
Oran, or Wahren	Algeria
Oraskjoldvik	Sweden
Orbin	Turkey
Orbye, or Orebye (<i>Jutland</i>)	Denmark
Ordou (<i>Asia—Black Sea</i>)	Turkish Dominions
Oregon, or Columbia River)	Hudson's Bay Settlements
Oregrund	Sweden
Orei (<i>Isle of Negropont</i>)	Greece
Orfano	Turkish Dominions
Orinoco—River	Venezuela
Orivol (<i>Charente Inf.</i>)	France
Ormuz—Island	Persia
Ornskoldsvik	Sweden
Orope, or Ropo	Greece
Orotava (<i>Island of Teneriffe</i>)	Canary Islands
Ortona-à-mare (<i>Naples</i>)	Italy—Naples and Sicily
Orphano (<i>Europe</i>)	Turkish Dominions
Ora (<i>Charente Inf.</i>)	France
Oskarshamn	Sweden
Ossenseken	Norway
Ost.	Hans Towns
Osten (<i>on the Elbe</i>)	Hanover
Ostend	Belgium
Osterholz	Hanover
Ostermor	Denmark
Osteröe—Island	Iceland and Faroer Islands
Öster Risoer, or East Ries	Norway
Otago	New Zealand
Otaheite, or Tahiti—Island	South Seas—Society Islands
Otranto (<i>Naples</i>)	Italy—Naples and Sicily
Ottendorff (<i>on the Elbe</i>)	Hanover
Ottensen (<i>Holstein</i>)	Denmark
Ovidiopol	Russia—Black Sea
Ouistreham (<i>Calvados</i>)	France
Owhyhee	South Sea Islands, viz., Sandwich
Oxford	United States of America
Oyolava, or Upolu	South Sea Islands, viz., Navigator's
Pabos (<i>Gaspé</i>)	Canada
Pacasmayo	Peru

PORTS.	COUNTRIES TO WHICH BELONGING.
Padang	Islands of Indian Seas—Sumatra
Padulella (<i>Corsica</i>)	France
Pagensand (<i>Elbe</i>)	Denmark
Pahlhude	"
Paimbœuf (<i>Loire Inf.</i>)	France
Paimpol (<i>Côtes du Nord</i>)	"
Paimpoul (<i>Finistère</i>)	"
Palais (<i>Belle Isle</i>)	"
Palamos (<i>Mediterranean</i>)	Spain
Palawan—Island	Philippine Islands
Palembang	Islands of Indian Seas—Sumatra
Paloechalia	Greece
Palermo (<i>Sicily</i>)	Italy—Naples and Sicily
Palma (<i>Island of Majorca</i>)	Spain
Palma—Island	Canary Islands
Palma (<i>Sicily</i>)	Italy—Naples and Sicily
Palmas, las (<i>I. of Grand Canary</i>)	Canary Islands
Palmas—Cape	Western Coast of Africa
Palegaard	Denmark
Paluden (<i>Finistère</i>)	France
Pampata (<i>Island of Margarita</i>)	Venezuela
Panama (<i>Pacific</i>)	New Grenada
Panay—Island	Philippine Islands
Pandama (<i>Sea of Marmora</i>)	Asia
Pandaram (<i>Cochin China</i>)	Continental India—Camboja, &c.
Pan de Azucar	Chili
Pandermo	Turkish Dominions
Paniany	Continental India—B. T.
Panorme (<i>Island of Tino</i>)	Greece
Panormo (<i>Sea of Marmara</i>)	Turkish Dominions
Panormo (<i>Albania</i>)	"
Pantura	Ceylon
Panuco (<i>Gulf of Mexico</i>)	Mexico
Papagayo—Gulf of (<i>Nicaragua</i>)	Central America
Papeête (<i>Tahiti</i>)	South Sea Islands, viz., Society
Papenburg	Hanover
Papua	Isles of Indian Seas,—New Guinea
Papudo	Chili
Paquica	Bolivia
Para	Brazil
Paraiba	"
Paraguay	Paraguay
Paramaribo (<i>Surinam</i>)	Dutch Guiana
Parana	Buenos Ayres
Paranagua	Brazil
Parenzo	Italy—Austrian Territories
Parga (<i>Albania</i>)	Turkish Dominions
Parichia (<i>Paros</i>)	Greece
Parnahiba	Brazil
Paros—Island	Greece

PORTS.	COUNTRIES TO WHICH BELONGING.
Parsborough	Nova Scotia
Paskallavik	Sweden
Passages (<i>Bay of Biscay</i>)	Spain
Paspebiac (<i>Bay of Chaleur</i>)	Canada
Pataholm	Sweden
Patmos—Island	Turkish Dominions
Patas	Greece
Patook (<i>Musquito River</i>)	Central America
Patos	Mexico
Patta, or Patte—Island and Port	Eastern Coast of Africa
Patti (<i>Sicily</i>)	Italy—Naples and Sicily
Paullac (<i>on the Garonne</i>)	France
Paulo de Loando (<i>Portuguese</i>)	Western Coast of Africa
Payta (<i>Port of Piura</i>)	Peru
Paxo—Island	Ionian Islands.
Pazzalo	Sicily
Pchiate	Russia—Black Sea
Pearl River	United States of America
Pedestal Point	Western Coast of Africa
Pedir	Islands of Indian Seas—Sumatra
Pekalongan	Java
Pekela	Holland
Pelard (<i>Charente Inf.</i>)	France
Pellerin, Le (<i>Loire Inf.</i>)	"
Pelew Islands	Islands of Indian Seas, viz., Pelew
Pellworm—Island (<i>Slesvig</i>)	Denmark
Pemba—Island	Eastern Coast of Africa
Pefia Blanca	Chili
Penang—Island	Continental India—B. T.
Penco (<i>Bay of Concepcion</i>)	Chili
Penderakha (<i>Europe—Black Sea</i>)	Turkish Dominions
Pénerf (<i>Morbihan</i>)	France
Peniche	Portugal Proper
Penobscot	United States of America
Pensacola	"
Pensez (<i>Finisterre</i>)	France
Penta Cottah	British India
Peran	Sardinian Territories
Perce	Canada
Pereans	Greece
Peride, La (<i>Charente Inf.</i>)	France
Pernambuco	Brazil
Pernau	Russia—Northern Ports
Perotine, La (<i>Charente Inf.</i>)	France
Perray, Le (<i>Vendée</i>)	"
Perroche, La (<i>Charente Inf.</i>)	"
Perros (<i>Côtes du Nord</i>)	"
Persaim, or Bassien	Continental India—Birman Empire
Perth Amboy	United States of America
Perula	Mexico

PORTS.	COUNTRIES TO WHICH BELONGING.
Pesaro	Italy—Papal Territories
Petalidi	Greece
Petersburg	United States of America
Petersburg	Russia—Northern Ports
Petites Roches (<i>Charente Inf.</i>)	France
Petrovavolovsk (<i>Kamtchatka</i>)	Russian Dominions in Siberia
Pfokis (<i>Asia Minor</i>)	Turkish Dominions
Phalerum (<i>Harbour of Athens</i>)	Greece
Philadelphia	United States of America
Philippeville Stora	Algeria
Phuyen (<i>Cochin China</i>)	Continental India—Camboja, &c.
Piada (<i>Gulf of Egina</i>)	Greece
Piba, or Peba	Brazil
Pichidanque	Chili
Pico—Island	Azores
Pictou	Nova Scotia
Pietra (<i>Corsica</i>)	France
Pillau	Prussia
Pirosus (<i>Port of Athens</i>)	Greece
Pisagua—River	Peru
Pisco	"
Pitea, or Pithea	Sweden
Pittston	United States of America
Pittstown (<i>Crooked Island</i>)	British W. I. Islands—Bahamas
Placentia	Newfoundland
Plagne (<i>Gironde</i>)	France
Plancoët (<i>Côtes du Nord</i>)	"
Platana (<i>Asia—Black Sea</i>)	Turkish Dominions
Plomb, Le (<i>Charente Inf.</i>)	France
Plordonnieret Foubedeau	"
Plouer (<i>Côtes du Nord</i>)	"
Plouescat (<i>Finisterre</i>)	"
Plougastel (<i>ditto</i>)	"
Plum Pudding Island	Western Coast of Africa
Plus (<i>Zealand</i>)	Denmark
Plymouth	British W. I. Isles,—Montserrat
Plymouth	United States of America
Point-au-Pitre	F. W. I. Islands—Guadaloupe
Point de Galle	Ceylon
Point Pedro	"
Pola	Italy—Austrian Territories
Polycandro—Island	Greece
Pomégue (<i>Bouches du Rhone</i>)	France
Pomona	Western Coast of Africa
Ponce	F. W. I. Islands—Porto Rico
Pondicherry	Continental India—French Poss.
Pontaven (<i>Finisterre</i>)	France
Pont Audemer (<i>Eure</i>)	"
Pont Croix (<i>Finisterre</i>)	"
Ponteau (<i>Bouches du Rhone</i>)	"

PORTS.	COUNTRIES TO WHICH BELONGING.
Ponte Delgada (<i>St. Michael's</i>) . . .	Azores
Ponte Vedra (<i>Atlantic</i>) . . .	Spain
Pont l'Abbé (<i>Finisterre</i>) . . .	France
Pontorson (<i>Manche</i>) . . .	"
Pontrieux (<i>Côtes du Nord</i>) . . .	"
Pontuzval (<i>Finisterre</i>) . . .	"
Poor Bunder (<i>in Gujerat</i>) . . .	Continental India—B. T.
Popo, or Popoe . . .	Western Coast of Africa
Pormar . . .	Spain
Pornic (<i>Loire Inf.</i>) . . .	France
Poros . . .	Greece
Porquerolles—Isle (<i>Var</i>) . . .	France
Porsgrund . . .	Norway
Porspol (<i>Finisterre</i>) . . .	France
Port Adelaide . . .	South Australia
— Albany (<i>Torres Straits</i>) . . .	New South Wales
— Alberton . . .	Victoria
— Antonio . . .	British W. I. Islands—Jamaica
— Augusta . . .	West Australia
— Au Plat, or Port-a-Plate. . .	Hayti
— Au Prince . . .	"
— Aux Basques . . .	Newfoundland
— Bail (<i>Manche</i>) . . .	France
— Beaufort . . .	Cape of Good Hope
— Blanc du Loc Maria . . .	France
— Breton (<i>Isle d'Yeu—Vendée</i>) . . .	"
— Champion . . .	West Australia
— Chalmers . . .	New Zealand
— Charles . . .	"
— Clarence . . .	Africa—Fernando Po
— Cockburn . . .	—Eastern Coast
— Cooper, or Victoria . . .	New Zealand
— Cros (<i>Var—Mediterranean</i>) . . .	France
— Dalrymple . . .	Van Dieman's Land
— Daniel (<i>Gaspe</i>) . . .	Canada
— Duc, a'la (<i>Côtes du Nord</i>) . . .	France
— Du Mole . . .	F. W. I. Islands—Guadeloupe
— Elizabeth . . .	Cape of Good Hope
— en Bessin (<i>Calvados</i>) . . .	France
— Essington (<i>North Australia</i>) . . .	New South Wales
— Fairy . . .	Victoria
— Frances . . .	Cape of Good Hope
— George . . .	Eastern Coast of Africa
— Grande . . .	Cape Verde
— Haliguen (<i>Morbihan</i>) . . .	France
— Jackson . . .	New South Wales
— Jessie (<i>Cawood's Bay</i>) . . .	Cape of Good Hope
— Lagos . . .	Western Coast of Africa
— Launé (<i>Finisterre</i>) . . .	France
— Lay (<i>Morbihan</i>) . . .	"

PORTS.	COUNTRIES TO WHICH BELONGING.
Port Limas	Central America
— Lincoln	South Australia
— Louis (<i>Morbihan</i>)	France
— Louis	Mauritius
— Lyttleton	New Zealand
— Maddalina	Sardinian Territories
— Mahon (<i>Island of Minorca</i>)	Spain
— Maria	British W. I. Islands—Jamaica
— Maurice	Italy—Sardinian Territories
— Metway	Nova Scotia
— Mieux (<i>Côtes du Nord</i>)	France
— Morant	British W. I. Islands—Jamaica
— Natal	Cape of Good Hope
— Navalo (<i>Morbihan</i>)	France
— Nichet (<i>Loire Inf.</i>)	"
— Nicholson	New Zealand
— Novo	West Coast of Africa
— Nucoa	B. P.—Gold Coast
— Nuevo	Cape Coast Castle
— Spain	British W. I. Islands—Trinidad
— Paix	Hayti
— Pasbebiac	Canada
— Peran	Sardinia
— Philip	Victoria
— Philippe (<i>Morbihan</i>)	France
— Pubusco	Nova Scotia
— Raffles	Island of Labuan
— Ross	South Sea Islands, viz., Auckland
— Royal	Foreign W. I. Islands—Martinique
— Republicain	Hayti
— Roseway	Nova Scotia
— Râ (<i>Finisterre</i>)	France
— Sorell	Van Dieman's Land
— Stanley	Falkland Isles
— Stavio (<i>Island of Tino</i>)	Greece
— Stephens	New South Wales
— Torres	Sardinian Territories
— Tudy (<i>Morbihan</i>)	France
— Vendres— <i>Mediterranean</i>)	France
— Venetico, or Cambrusa	Turkish Dominions
— Victoria (<i>Vancouver's I.</i>)	Hudson's Bay Settlements
— Wakefield	South Australia
— Wallace	Nova Scotia
— Walthal	United States of America
— William	Falkland Islands
— Wood	Nova Scotia
Portel (<i>Pas de Calais</i>)	France
Portendic (<i>French</i>)	Western Coast of Africa
Portes, les (<i>Charente Inf.</i>)	France
Porticciolo (<i>Corsica</i>)	"

PORTS.	COUNTRIES TO WHICH BELONGING.
Portimão, Villa Nova . . .	Portugal Proper
Portiassa, (<i>Mouth of the Danube</i>) . . .	Turkish Dominions
Portland	United States of America
Portland (<i>District of Melbourne</i>) . . .	Victoria
Portmieux (<i>Cotes du Nord</i>) . . .	France
Portneuf	Canada
Porto Alegre	Brazil
— Bello (<i>Atlantic</i>)	New Grenada
— Cheli	Greece
— Farina	Tunis
— Ferrajo (<i>Island of Elba</i>) . . .	Italy—Duchy of Tuscany
— Fino	— Sardinian Territories
— Leone, or Pirusus	Greece
— Longone (<i>Island of Elba</i>) . . .	Italy—Duchy of Tuscany
— Novo	Continental India—B. T.
— Nuevo (<i>Cape Coast Castle</i>) . . .	Africa
— Quito	Italy—Austrian Territories
— Rafti	Greece
— Re	Italy—Austrian Territories
— Rico—Island and Port	Foreign W. I. Islands—Porto Rico
— Seguro	Brazil
— Torres (<i>Island of Sardinia</i>) . . .	Italy—Sardinian Territories
— Vecchio (<i>Corsica</i>)	France
— Venere	Italy—Sardinian Territories
Portrieux (<i>Côtes du Nord</i>) . . .	France
Portsmouth	United States of America
Portudal	Western Coast of Africa
Portgalete (<i>Bay of Biscay</i>) . . .	Spain
Portzal (<i>Finisterre</i>)	France
Possession Island	Western Coast of Africa
Poti	Russia—Black Sea
Potrero	Chili
Pouldu, Le (<i>Finisterre</i>)	France
Poulethra (<i>Gulf of Nauplia</i>) . . .	Greece
Pouliguen, Le (<i>Loire Inf.</i>) . . .	France
Præste, or Præstøe (<i>Zealand</i>) . . .	Denmark
Prampram	Western Coast of Africa
Prê, Le (<i>Charente Inf.</i>)	France
Previsa (<i>Albania</i>)	Turkish Dominions
Prince Edward Island	Prince Edward Island
Prince of Wales' Island	Continental India—B. T.
Prince's Island (<i>Portuguese</i>) . . .	Western Coast of Africa
Principe	Foreign W. I. Islands—Cuba
Procida—Island (<i>Naples</i>)	Italy—Naples and Sicily
Propiano (<i>Corsica</i>)	France
Prospect	United States of America
Proti, or Prodano—Island	Greece
Providence (<i>Rhode Island</i>)	United States of America
Provincetown	"
Prunette (<i>Corsica</i>)	France

PORTS.	COUNTRIES TO WHICH BELONGING.
Psatha	Greece
Psathopyrgos	"
Pubasco	Nova Scotia
Pugwash	"
Puerto Cabello	Venezuela
Puerto de Cabras	Canaries
Puerto de la Flore—(<i>Pacifico</i>)	Central America
Puerto de Santa Maria	Spain
Puerto Principe	Foreign W. I. Islands—Cuba
Puget Sound (<i>California</i>)	United States
Pulicat	Continental India—B. T.
Puñá—Island (<i>Bay of Guayaquil</i>)	Ecuador
Punta (or Puerto) de Arenas	Central America
Punta Sta. Elena	Ecuador
Purmerend	Holland
Putet (<i>Charente Inf.</i>)	France
Pylos, or Navarino	Greece
Pyriac (<i>Loire Inf.</i>)	France
Pyrgi (<i>Gulf of Arkadia</i>)	Greece
Qualsand	Norway
Quatre Vents (<i>Morbihan</i>)	France
Quebec	Canada
Quiberon, Port Maria de	France
Quilca	Peru
Quilimane (<i>Portuguese</i>)	Eastern Coast of Africa
Quillebœuf (<i>Eure</i>)	France
Quilon (<i>in Travancore</i>)	Continental India—B. T.
Quimper (<i>Finisterre</i>)	France
Quimperlé (<i>ditto</i>)	"
Quincy	United States of America
Quinhon (<i>Cochin China</i>)	Continental India—Camboja, &c.
Quinpore	"
Quitta	Western Coast of Africa,
Rabat, or New Sallee	Morocco
Rabek	"
Raby	Sweden
Rafenwalde	Prussia
Ragged Islands	Nova Scotia
Ragusa (<i>Austrian Dalmatia</i>)	Italy—Austrian Territories
Raitea	South Sea Isles, viz., Society
Rajapoor	Continental India—B. T.
Ramree (<i>Aracan</i>)	" " "
Ramshag	Nova Scotia
Randers (<i>Jutland</i>)	Denmark
Ranea	Sweden
Rangoon	Continental India—Birman Empire
Ranquet (<i>Bouches du Rhone</i>)	France
Rasderi (<i>Asia</i>)	Turkish Dominions

PORTS.	COUNTRIES TO WHICH BELONGING.
Rasvaag	Norway
Rathan	Sweden
Räudervehn	Hanover
Raumo	Russia—Northern Ports
Realejo (<i>Nicaragua—Pacific</i>)	Central America
Record Island	Western Coast of Africa
Reculaine (<i>Charente Inf.</i>)	France
Recouvance (<i>Finisterre</i>)	"
Redon (<i>Ille et Vilaine</i>)	"
Redut Kalé, or Radoute Kaleh	Russia—Black Sea
Reersøe	Denmark
Refugio, El (<i>Gulf of Mexico</i>)	Mexico
Reggefore	Norway
Reggio (<i>Naples</i>)	Italy—Naples and Sicily
Regnéville (<i>Manche</i>)	France
Regnigade	Spain
Reiherstieg	Hanover
Reikjavik (<i>Iceland</i>)	Iceland and Faroer Islands
Reisderi	Turkish Dominions
Rekum	Hanover
Remedios	Cuba
Beni, or Tomarowo	Wallachia and Moldavia
Renky (<i>Asia—Dardanelles</i>)	Turkish Dominions
Rensborg (<i>Slesvig</i>)	Denmark
Requejada (<i>Bay of Biscay</i>)	Spain
Restigouche	New Brunswick
Retimo (<i>Candia</i>)	Turkish Dominions
Revel	Russia—Northern Ports
Reushenhafen (<i>Holstein</i>)	Denmark
Reycheville (<i>Gironde</i>)	France
Rhé—Île de	"
Rhio (<i>Dutch Settlement</i>)	Islands of Indian Seas—Bintang
Rhode Island	United States of America
Rhodes—Island (<i>Asia</i>)	Turkish Dominions
Rhodosto (<i>Europe</i>)	"
Ribadeo (<i>Bay of Biscay</i>)	Spain
Riba de Sella (<i>Bay of Biscay</i>)	"
Ribe, or Ripen (<i>Slesvig</i>)	Denmark
Ribéron (<i>Charente Inf.</i>)	France
Ribnitz	Mecklenburg
Richard (<i>Gironde</i>)	France
Richardais, La (<i>Ille et Vilaine</i>)	"
Richibucto	New Brunswick
Richmond (<i>Staten Island</i>)	United States of America
Richmond	Prince Edward Island
Richmond (<i>Virginia</i>)	United States of America
Riga	Russia—Northern Ports
Rimilos	Greece
Rimouski	Canada
Ringkjøbing (<i>Jutland</i>)	Denmark

PORTS.	COUNTRIES TO WHICH BELONGING.
Rio Bueno	British W. I. Islands—Jamaica
—Bento, or Brias—River	Western Coast of Africa
—Caribe	Venezuela
—Colorado (<i>Pacific</i>)	Mexico
—Doce	Brazil
—Dulce	Honduras
—Elba	Tuscany
—Grande São José do Norte	Brazil
—Grande	Western Coast of Africa
—Hacha (<i>Atlantic</i>)	New Granada
—Janeiro, or St. Sebastian	Brazil
—Ligua	Chili
—Nuñez	Western Coast of Africa
—Salado	Buenos Ayres
—Tento	Honduras
Ripen, or Ribe (<i>Slesvig</i>)	Denmark
Ritzebüttel (<i>Hamburg</i>)	Hanseatic Towns
Rivaux, Les (<i>Charante Inf.</i>)	France
Rive, Doux (<i>ditto</i>)	"
River Blanche (<i>near Cape Chad</i>)	River St. Laurence
River Head	United States of America
—Morilin	Canada
—Nuñez	Western Coast of Africa
—Orinoco	Venezuela
—St. Martins	"
—Stor	Denmark
Rivière du Loup	Canada
Rivière du Moulin (<i>Quebec</i>)	"
Rivioli Bay	South Australia
Road Harbour	British W. I. Islands—Tortola
Robertsforss	Sweden
Robertown	South Australia
Robinson	United States of America
Roche Bernard, La (<i>Morbihan</i>)	France
Rochelle, La (<i>Charente Inf.</i>)	"
Rochefort (<i>ditto</i>)	"
Rod	Sweden
Rodbye (<i>Laaland</i>)	Denmark
Rodoorgor Roding	"
Rodosto (<i>Sea of Marmora</i>)	Turkish Dominions
Rodvig, or Rorvig	Denmark
Roeskilde (<i>Zealand</i>)	"
Rogósizza (<i>Dalmatia</i>)	Italy—Austrian Territories
Rolinschamn	Sweden
Roman River	Honduras
Romó, or Römöe—Island (<i>Slesvig</i>)	Denmark
Rónne (<i>Island of Bornholm</i>)	"
Ronea	Sweden
Ronnebeck	Hanover
Ronneby	Sweden

PORTS.	COUNTRIES TO WHICH BELONGING.
Roquetas (<i>Mediterranean</i>)	Spain
Roree	Continental India—B. T.
Rorvig	Denmark
Rorum	Sweden
Rosanna, or Rossano	Naples and Sicily
Rosario	Buenos Ayres
Rosas (<i>Mediterranean</i>)	Spain
Roseway—Port	Nova Scotia
Roscoff (<i>Finisterre</i>)	France
Roseau	British W. I. Islands—Dominica
Rostock	Mecklenburg
Rostov, or Rostoff, or Rostow,	Russia—Black Sea
Rothenburgsort	Hans Towns
Rothschensalm	Russia—Northern Ports
Rotterdam	Holland
Rovigno	Italy—Austrian Territories
Rovoliari	Greece
Rouen (<i>Seine Inf.</i>)	France
Rouno, or Runo—Island	Russia—Northern Ports
Rousse—Isle (<i>Corsica</i>)	France
Royan (<i>Charente Inf.</i>)	"
Rû—Port (<i>Finisterre</i>)	"
Rudkjøbing (<i>Langeland</i>)	Denmark
Rudvig, or Redvig	"
Ruelle, la (<i>Eure</i>)	France
Rugen—Island	Prussia
Rugenwalde	"
Rumili (<i>Europe—Black Sea</i>)	Turkish Dominions
Rumoe	Russia—Northern Ports
Ruskoldswik	Sweden
Russell	New Zealand
Rustingersiel, or Rustersiel	Oldenburg
Rutnagherry	Continental India—B. T.
Ruttebuller	Denmark
Ruwarden	"
Ryegaard	"
Seardam, or Zaandam	Holland
Sable Island	Nova Scotia
Sables d'Olonne (<i>Vendée</i>)	France
Saboga	New Granada
Sabye (<i>Zealand</i>)	Denmark
Sackville	New Brunswick
Saco	United States of America
Sadras	Continental India—B. T.
Saffi, or Asaffi	Morocco
Sag Harbour	United States of America
Sagres	Portugal Proper
Segua, or Xagua	Foreign W. I. Islands—Cuba
Saguenay—River	Canada

PORTS.	COUNTRIES TO WHICH BELONGING.
Saïde, or Seyde	Syria and Palestine
Sai—Gon (<i>Cochin China</i>)	Continental India—Camboja, &c.
St.—Sainte—San, or Santa, viz.:—	
Aignant (<i>Charente Inf.</i>)	France
Andero, or Santander	Spain
Andrew's	New Brunswick
Andrew's Bay	Western Coast of Africa
Anna de Tamaulipas	Mexico
Anne	Greece
Anne	Canada
Ann's	New Brunswick
Ann's (<i>Cape Breton</i>)	Nova Scotia, &c.
Ann's	British W. I. Islands, Jamaica
Antonio	Chili
Antonio—Island	Cape Verde Islands
Antonio Lizardo—Islands	Mexico
Armel (<i>Morbihan</i>)	France
Augustine (<i>Florida</i>)	United States of America
Bartholomew—Island	F. W. I. Islands, Bartholomew
Blas (<i>Pacific</i>)	Mexico
Bonnet (<i>Charente Inf.</i>)	France
Briac (<i>Ille et Vilaine</i>)	"
Brieux (<i>Côtes du Nord</i>)	"
Carlos (<i>Isle of Chiloe</i>)	Chili
Cast (<i>Côtes du Nord</i>)	France
Catharina	Brazil
Chamas (<i>Bouches du Rhone</i>)	France
Christopher—Island	B. W. I. Islands, St. Christopher
Croix—Island	Foreign W. I. Islands, St. Croix
Cruz (<i>Teneriffe</i>)	Canary Islands
Cruz, or Agadir	Morocco
Cruz	Cuba
Denis (<i>Charente Inf.</i>)	France
Denis	Bourbon
Diego (<i>California</i>)	United States of America
Domingo	Hayti
Elena	Equador
Elme (<i>Mediterranean</i>)	France
Estéphe (<i>Gironde</i>)	"
Eustatius—Island	F. W. I. Islands, St. Eustatius
Felipe	Peru
Fernando	British W. I. Islands, Trinidad
Feliu (<i>Mediterranean</i>)	Spain
Florent (<i>Corsica</i>)	France
Francisco (<i>California</i>)	United States of America
Frould (<i>Charente Inf.</i>)	France
Gallan—Island	Peru
George—Bay of	Newfoundland
George—Island	Patagonia—Ports on the Atlantic
	Azores

PORTS.	COUNTRIES TO WHICH BELONGING.
St.—Sainte—San or Santa, viz. :—	
George Del Mina (<i>Dutch</i>)	Western Coast of Africa
George's Bay	Newfoundland
George (<i>Mouth of the Danube</i>)	Russia—Black Sea
George—Fort (<i>Madras</i>)	Continental India—B. T.
Georges, Cros (<i>Var</i>)	France
Georges de Didonne	"
Georges du Doubet	"
George's	British W. I. Islands, Grenada
George's	" Bermudas
Germain—Sur-Ay (<i>Manche</i>)	France
Gilles (<i>Vendée</i>)	"
Helena—Island	St. Helena
Helena Tonnara (<i>Sicily</i>)	Italy—Naples and Sicily
Isidore	Greece
Jago—Island	Cape Verde Islands
Jago de Cuba	Foreign W. I. Islands, Cuba
Jean d'Arc	Syria and Palestine
Jean de Luz	France
João, da (<i>Oporto</i>)	Portugal Proper
John—Island	Foreign W. I. Islands, St. John
John's	Newfoundland
John's	New Brunswick
John's	British W. I. Islands, Antigua
José	Brazil
José	Mexico
José de Lambayeque	Peru
Joseph (<i>Florida</i>)	United States of America
Juan de los Remedios	Cuba
Juan de Nicaragua (!)	Central America
Juan de Porto Rico	F. W. I. Islands, viz., Porto Rico
Juan del Norte (<i>Pacific</i>)	Central America
Juan del Sur (<i>Nicaragua</i>)	"
Jullien (<i>Gironde</i>)	France
Kitt's—Island	British W. I. Islands—St. Kitts.
Louis—Isle and Fort	French Possessions in Senegambia
Lucar (<i>Atlantic</i>)	Spain
Lucea	British W. I. Islands—Jamaica
Lucia—Island	Cape Verde Islands
Lucia—Island	British W. I. Islands—St. Lucia
Malo (<i>Ille et Vilaine</i>)	France
Margarethen (<i>on the Elbe</i>)	Denmark
Marguerite—Isle (<i>Var</i>)	France
Maria—Island	Azores
Maria—(<i>Bay of Conception</i>)	Chili
Mark	Hayti
Mark's (<i>Florida</i>)	United States of America
Marta (<i>Atlantic</i>)	New Grenada

(1) Held under British Protection for the King of the Mosquito Territory.

PORTS.	COUNTRIES TO WHICH BELONGING.
St.—Sainte—San, or Santa, viz. :	
Martin (<i>Isle de Rhé</i>) . . .	France
Martin—Island . . .	Foreign W. I. Islands—St. Martin
Martinho . . .	Portugal Proper
Mary's (<i>Atlantic</i>) . . .	Spain
Mary's—Island . . .	B. P. on the River Gambia
Mary's (<i>Georgia</i>) . . .	United States of America
Mary's River . . .	Nova Scotia
Maura—Island and Port	Ionian Islands
Maxime (<i>Var</i>) . . .	France
Michael—Island . . .	Azores
Michel (<i>Vendée</i>) . . .	France
Nazaire (<i>Loire Inf.</i>) . . .	"
Nazaire (<i>Var</i>) . . .	"
Nicolas (<i>Finisterre</i>) . . .	"
Nicolas—Island . . .	Cape Verde Islands
Nicolas . . .	Peru
Pantelermon . . .	Greece
Pardou (<i>Gironde</i>) . . .	France
Paul . . .	Bourbon
Paulo de Loando . . .	Western Coast of Africa
Peter's . . .	New Brunswick
Pierre (<i>Isle Oleron</i>) . . .	France
Pierre . . .	F. W. I. Islands—Martinique
Pol de Leon (<i>Finisterre</i>) . . .	France
Raphael (<i>Var</i>) . . .	"
Remo . . .	Italy—Sardinian Territories
Salvador (<i>Salvador—Pacific</i>)	Central America
Salvador, or Bahia . . .	Brazil
Samparisa . . .	Greece
Sauveur (<i>Calvados</i>) . . .	France
Sebastian (<i>Bay of Biscay</i>) . . .	Spain
Sebastian, or Rio Janeiro	Brazil
Servan (<i>Ille et Vilaine</i>) . . .	France
Seurind' Uzet (<i>Charente Inf.</i>)	"
Stefano . . .	Italy—Duchy of Tuscany
Stephen . . .	New Brunswick
Suliac (<i>Ille et Vilaine</i>) . . .	France
Thomas—Isld. (<i>Portuguese</i>)	Western Coast of Africa
Thomas—Island . . .	F. W. I. Islands—St. Thomas
Thomé . . .	Continental India—Portuguese
Tomas (<i>Guatemala</i>) . . .	Central America
Trojan (<i>Charente Inf.</i>) . . .	France
Tropez (<i>Var</i>) . . .	"
Vaast (<i>Manche</i>) . . .	"
Valery en Caux (<i>Seine Inf.</i>)	"
Valery sur Somme (<i>Somme</i>)	"
Vincent—Island . . .	Cape Verde Islands
Vincent—Island . . .	B. W. I. Islands—St. Vincent
Vincent—Port . . .	Chili

PORTS.	COUNTRIES TO WHICH BELONGING.
St.—Sainte—San, or Santa, viz. :	
Vincente de la Barquera	
(<i>Bay of Biscay</i>) . . .	Spain
Vivien (<i>Gironde</i>) . . .	France
Ubes, or Setubal . . .	Portugal Proper
Saintes (<i>on the Charente</i>) . . .	France
Salabrena (<i>Mediterranean</i>) . . .	Spain
Salado	Buenos Ayres
Salamis—Island	Greece
Salaya (<i>Port of a Native State</i>) . . .	Continental India—B. T.
Saldanha Bay	Cape of Good Hope
Salem	United States of America
Salerno (<i>Naples</i>)	Italy—Naples and Sicily
Salina	Hayti
Salinas, Las (<i>Costa Rica—Pacific</i>) . . .	Central America
Salines, Quatre (<i>Ille et Vilaine</i>) . . .	France
Salins d'Hyères (<i>Var</i>)	"
Sallee	Morocco
Sallenelles (<i>Calvados</i>)	France
Saloe (<i>Mediterranean</i>)	Spain
Salon (<i>ditto</i>)	"
Salona, or Amphissa	Greece
Salonica (<i>Europe</i>)	Turkish Dominions
Salsøe	Denmark
Saltdalen, or Salthellen	Norway
Saltkallan	Sweden
Salvar	Sweden
Samanco	Peru
Samar—Island	Philippine Islands
Samarang	Islands of Indian Seas, viz., Java
Sambrero	B. W. Indian Isles
Sameis	Sweden
Samos—Island (<i>Asia</i>)	Turkish Dominions
Samsó (<i>Denmark Proper</i>)	Denmark
Samsoun, or Sanson (<i>Asia</i>)	Turkish Dominions
Sandarne	Sweden
Sandbye	Norway
Sande	"
Sanderlik	Turkish Dominions
Sandø, or Sand	Sweden
Sandisford	"
Sandøe—Island	Iceland and Farøer Islands
Sandowey	Continental India—B. T.
Sandwich Islands	South Sea Islands, viz., Sandwich
Sandwig	Denmark
Sandwiken	Sweden
Sannesund	Norway
Sannikeda	"
Sansonate, or Zanzonate	Central America
Santander	Spain

PORTS.	COUNTRIES TO WHICH BELONGING.
Santona (<i>Bay of Biscay</i>)	Spain
Santos	Brazil
Santorini, or Thera—Island	Greece
Sao Borja	Brazil
Sapmeer	Holland
Sarawak (<i>British Settlement</i>)	Islands of Indian Seas—Borneo
Sark—Island	Channel Islands
Saros—Gulf of (<i>Europe</i>)	Turkish Dominions
Sarpsborg (<i>Sannesund</i>)	Norway
Sarstedt	Hanover
Sarstoon	Honduras
Sarzeau (<i>Morbihan</i>)	France
Sastmola	Russia—Northern Ports
Satalieh, or Adalia (<i>Asia Minor</i>)	Turkish Dominions
Sauga la Grande	Cuba
Saut au Cochon (<i>St. Lawrence</i>)	Canada
Sauzon (<i>Morbihan</i>)	France
Savanilla (<i>Atlantic</i>)	New Grenada
Savannah	United States of America
Savannah La Mar	British W. I. Islands—Jamaica
Savenella	France
Savona	Italy—Sardinian Territories
Saxkjøbing (<i>Laaland</i>)	Denmark
Scala	Greece
Scalannova (<i>Asia Minor</i>)	Turkish Dominions
Scanderoon	Syria and Palestine
Scarborough	British W. I. Islands—Tobago
Scarcies—River	Western Coast of Africa
Scarpanto—Island	Greece
Schelling, or Terschelling—Island	Holland
Scheveningen, or Scheveling	"
Schiedam	"
Schien	Norway
Schlie	Denmark
Schouwen—Island	Holland
Schulau (<i>on the Elbe</i>)	Denmark
Schulpersiel	"
Schursnon	Holland
Sciacca (<i>Sicily</i>)	Italy—Naples and Sicily
Scio—Island (<i>Asia</i>)	Turkish Dominions
Scopelos—Island	Greece
Scylla	Naples
Scyros, or Skyros—Island	Greece
Scal Island	Western Coast of Africa
Sebenico (<i>Dalmatia</i>)	Italy—Austrian Territories
Seconde	Western Coast of Africa
Seetrauburg	Norway
Segna, or Zengg (<i>Dalmatia</i>)	Italy—Austrian Territories
Sein (<i>Finisterre</i>)	France
Senegal Settlements.	French Possessions in Senegambia

PORTS.	COUNTRIES TO WHICH BELONGING.
Serampore	Continental India—B. T.
Serena, la, or Coquimbo	Chili
Sergipe	Brazil
Serpho, or Seriphos—Island	Greece
Sesters, or Cestos—River	Western Coast of Africa
Setubal, or St. Ubes	Portugal Proper
Sevastopol, or Aktiar (<i>Crimea</i>)	Russia—Black Sea
Seville (<i>Atlantic</i>)	Spain
Seychelle Islands	Mauritius
Seyde, or Saide	Syria and Palestine
Seyne, La (<i>Var—Mediterranean</i>)	France
Sfax, or Sfakus	Tunis
Shanghai	China
Shark's Bay	Western Australia
Shediac	New Brunswick
Shelburne	Nova Scotia
Sherbrooke	"
Shersell, or Charchell	Algeria
Shieldsboro'	United States of America
Ship Harbour	Nova Scotia
Ship Island	United States of America
Shippegan—Island	New Brunswick
Siciliana (<i>Sicily</i>)	Italy—Naples and Sicily
Siepsahavn (<i>Funen</i>)	Denmark
Sierra Leone	Sierra Leone
Sighajik (<i>Asia Minor</i>)	Turkish Dominions
Sikea	Sweden
Sikevi	Russia—Black Sea
Silan—Port of Ysamal	Mexico
Silivri (<i>Europe—Sea of Marmara</i>)	Turkish Dominions
Silistria	"
Simon's Town	Cape of Good Hope
Sines	Portugal Proper
Singapore—Island	Continental India, &c.—Singapore
Sinigaglia	Italy—Papal Territories
Sinope—(<i>Black Sea</i>)	Turkish Dominions
Siphanto, or Siphnos—Island	Greece
Sisal (<i>Yucatan—Gulf of Mexico</i>)	Mexico
Sisco (<i>Corriva</i>)	France
Sitka—Island	Russian Settlements in America
Sjunsne (<i>Stockholm</i>)	Sweden
Skaga Fiord (<i>Iceland</i>)	Iceland and Faroe Islands
Skagen (<i>Jutland</i>)	Denmark
Skagestrands (<i>Iceland</i>)	Iceland and Faroe Islands
Skonor	Sweden
Skelleftea	"
Skepparekrogen	"
Skepswick	"
Skiathos—Island	Greece
Skieberg	Norway

PORTS.	COUNTRIES TO WHICH BELONGING.
Skien, or Schien	Norway
Skipperkrogen	Sweden
Skive (<i>Jutland</i>)	Denmark
Skjelskór (<i>Zealand</i>)	"
Skönwick	Sweden
Skyro, or Skyros—Island	Greece
Slano	Italy—Austrian Territories
Slesvig (<i>Duchy of Slesvig</i>)	Denmark
Slettestrand	"
Slitehamn	Sweden
Slitö	"
Sluys, or Sluis	Holland
Smaagoe	Norway
Smyrna (<i>Asia Minor</i>)	Turkish Dominions
Snedkersteen	Denmark
Sneek	Holland
Snoghay	Denmark
Snowhill	United States of America
Society Islands	South Sea Islands, viz., Society
Sococa, Le (<i>Basses Pyrénées</i>)	France
Söderhamn	Sweden
Söderköping	"
Sæby (<i>Jutland</i>)	Denmark
Sætroburg	Norway
Sofala (<i>Portuguese</i>)	Western Coast of Africa
Soggendahl	Norway
Sogone (<i>Corsica</i>)	France
Soledad	Venezuela
Solenzara (<i>Corsica</i>)	France
Solomon's Islands	South Sea Islands, viz., Solomon's
Sölptitzborg	Sweden
Solstadstrom	"
Sonapore	British India
Sónderborg (<i>Slesvig</i>)	Denmark
Sonderhoe (<i>Denmark Proper</i>)	"
Soon	Norway
Sophicon (<i>Gulf of Ægina</i>)	Greece
Soraker	Sweden
Sorrento (<i>Naples</i>)	Italy—Naples and Sicily
Soto la Marina (<i>Gulf of Mexico</i>)	Mexico
Sovde	Norway
Souakim	African Ports on the Red Sea
Soubise (<i>Charente Inf.</i>)	France
Soujouk Kaleh	Russia—Black Sea
SoukgoumKaleh, or SukkamKaleh	Russia—Black Sea
Sourabaya	Islands of Indian Seas, viz., Java
Sourka	Greece
Sourpi	"
Spalato (<i>Dalmatia</i>)	Italy—Austrian Territories
Spencer's Bay	B. P. in South Coast of Africa

PORTS.	COUNTRIES TO WHICH BELONGING.
Spezia, or Speccia	" —Sardinian Territories
Spezzia, or Spezie—Island	Greece
Spime	Sweden
Stade	Hanover
Stampalia—Island (<i>Asia</i>)	Turkish Dominions
Stanchio	"
Stanley—Port William	Falkland Islands
Stapoda	Sweden
Staten—Island	United States of America
Staten—Island	Patagonia on the Atlantic
Stathelle	Norway
Stavanger	"
Stavoren	Holland
Steg (<i>Island of Moen</i>)	Denmark
Steinberghaf	"
Steinhausersiel	Oldenburg
Steinwarder	Hanover
Stenforss	Sweden
Stenia	Turkish Dominions
Stettin—River Port	Prussia
Stevnsklint (<i>Zealand</i>)	Denmark
Stickkesholm	Iceland
Stiemunde	Denmark
Stockholm	Sweden
Stockwick	"
Stolpe	Prussia
Stolpemünde	"
Stonington	United States of America
Store Hedenge (<i>Zealand</i>)	Denmark
Stoura (<i>Isle of Negropont</i>)	Greece
Stralsund	Prussia
Strandegaard	Denmark
Strandwollen	"
Strohausersiel	Oldenburg, &c.
Stromoe—Island	Iceland and Faroe Islands
Stromsøe—Island	"
Strömstad	Sweden
Strue, or Struer (<i>Jutland</i>)	Denmark
Stubbekjöbing (<i>Falster</i>)	"
Stylis	Greece
Suances (<i>Bay of Biscay</i>)	Spain
Sud, Le (<i>Vendée</i>)	France
Sudag	Russia—Black Sea
Sudrhøe—Island	Iceland and Faroe Islands
Sudvesthörn	Denmark
Suedis	Syria
Suez	African Ports on the Red Sea
Sulina (<i>Mouth of the Danube</i>)	Russia—Black Sea
Sumbawa—Island	Islands of Indian Seas—Sumbawa
Sunbury	United States of America

PORTS.	COUNTRIES TO WHICH BELONGING.
Sundby	Norway
Sundswall	Sweden
Surat	Continental India—B. T.
Surinam—Colony of	Dutch Guiana
Susa	Tunis
Suscínio (<i>Morbihan</i>)	France
Svanholm	Denmark
Svaneke (<i>Island of Bornholm</i>)	"
Sveaborg	Russia—Northern Ports
Svelvig	Norway
Svendborg (<i>Funen</i>)	Denmark
Swan River	West Australia
Swartwick	Sweden
Swinemunde (<i>Out Port of Stettin</i>)	Prussia
Sychinos, or Sikino—Island	Greece
Sydney (<i>Port Jackson</i>)	New South Wales
Sydney (<i>Cape Breton</i>)	Nova Scotia, &c.
Syes	Denmark
Sylle	Norway
Sylt, or Syltöe—Island (<i>Slesvig</i>)	Denmark
Symi, or Simi—Island (<i>Asia</i>)	Turkish Dominions
Syra—Island and Port	Greece
Syracuse (<i>Sicily</i>)	Italy—Naples and Sicily
Taars	Denmark
Tabasca	Venezuela
Tabasco (<i>Gulf of Mexico</i>)	Mexico
Table Bay	Cape of Good Hope
Tacames, or Atacames	Ecuador
Tacna— <i>See Arica.</i>	
Tadousac	Canada
Taganrog	Russia—Black Sea
Tahiti, or Otaheite ⁽¹⁾ —Island	South Sea Islands, viz., Society
Talcahuano	Chili
Taling (<i>Slesvig</i>)	Denmark
Talmont (<i>Charente Inf.</i>)	France
Tamatave	Madagascar
Tampico, or Tamaulipas	Mexico
Tancarville (<i>Seine Inf.</i>)	France
Tangacherr	British India—Malabar Coast
Tangiers	Morocco
Tankaria Bunder (<i>Gujerat</i>)	Continental India—B. T.
Tanque	Chili
Tantamquerry	West Coast of Africa
Taormina (<i>Sicily</i>)	Italy—Naples and Sicily
Tappahannock	United States of America
Tappanoeely	Islands of Indian Seas, Sumatra

(1) Tahiti is under the protection, but not under the dominion, of France.
Treasury Letter, 17th April, 1849.

PORTS.	COUNTRIES TO WHICH BELONGING.
Tarranger	Norway
Taranto (<i>Naples</i>)	Italy—Naples and Sicily
Tarragona (<i>Mediterranean</i>)	Spain
Tarsus, or Tersous	Turkish Dominions
Tartigo—River	Canada
Tarvstad	Norway
Tastiginn	Canada
Tatmagush. . . .	Nova Scotia
Tatta (<i>Sinde</i>)	Continental India—B. T.
Tavira, or Tavila	Portugal Proper
Tavoy (<i>Tenasserim</i>)	Continental India—B. T.
Teaki, or Ithaca—Island. . . .	Ionian Islands
Tegani (<i>Island of Samos</i>)	Turkish Dominions
Tehuantepee (<i>Pacific</i>)	Mexico
Tellicherry	Continental India—B. T.
Temeni	Greece
Tenedos—Island (<i>Asia</i>)	Turkish Dominions
Teneriffe—Island	Canary Islands
Tennez	Algeria
Terceira—Island	Azores
Tergoes, or Tergouw, or Gouda	Holland
Terhensen	"
Termini (<i>Sicily</i>)	Italy—Naples and Sicily
Termonde	Belgium
Termunterziel	Holland
Ternate—Island (<i>Dutch</i>)	Islands of Indian Seas, viz., Ternate
Terneusa	Holland
Terracina	Italy—Papal Territories
Terra Nova (<i>Sicily</i>)	" —Naples and Sicily
Terschelling, or Schelling	Holland
Terveer, or Veere	"
Teste, La (<i>Gironde</i>)	France
Tettenbullspiecker	Denmark
Tettensersiel	Oldenburg
Tetuan	Morocco
Teufels Bruske	Oldenburg
Texel—Island	Holland
Theodosia, or Feodosia	Russia—Black Sea
Théoulés (<i>Var—Mediterranean</i>)	France
Thermia, or Cythnos—Island	Greece
Thisted (<i>Denmark Proper</i>)	Denmark
Tholen	Holland
Thomaston	United States of America
Thorshavn (<i>Island of Strömsöe</i>)	Iceland and Faroe Islands
Three Rivers	Prince Edward Island
Three Rivers, or Trois Rivières	Canada
Thronion	Greece
Thuro (<i>Côtes du Nord</i>)	France
Tidore—Island	Islands of Indian Seas, Tidore
Tierra Vieja	Spain

PORTS.	COUNTRIES TO WHICH BELONGING.
Tigre—Island (<i>Salvador</i>)	Central America
Timmel	Hanover
Timor ⁽¹⁾ —Island	Islands of Indian Seas, viz., Timor
Tino, or Tinos—Island	Greece
Tiset (<i>Jutland</i>)	Denmark
Tizzano (<i>Corsica</i>)	France
Tobago—Island	British W. I. Islands, Tobago
Tobasco	Honduras
Tocapilba	Bolivia
Toenstedt, or Toedstrand	Denmark
Toggerund	Sweden
Tolari (<i>Corsica</i>)	France
Tolle (<i>one of the Mouths of the Po</i>)	Italy—Austrian Territories
Tolon—Island (<i>Gulf of Nauplia</i>)	Greece
Tolu (<i>Atlantic</i>)	New Grenada
Tomarowo, or Remi	Wallachia and Moldavia
Tomé (<i>Bay of Concepcion</i>)	Chili
Tonder, or Tondern (<i>Slesvig</i>)	Denmark
Tongoy	Chili
Tonquin, or Kesho	Continental India—Camboja, &c.
Tónning, or Tónningen (<i>Slesvig</i>)	Denmark
Tönsberg	Norway
Tootiginn	Canada
Topocalma	Chili
Torea	Sweden
Torefors	"
Toreko	"
Tornbye, or Tornesbye	Denmark
Tornea	Russia—Northern Ports
Torrevieja	Spain
Torrox (<i>Mediterranean</i>)	"
Tortola—Island	British W. I. Islands, Tortola
Tortalillo	Chili
Tortosa (<i>Mediterranean</i>)	Spain
Tossa (<i>ditto</i>)	"
Totocallillo	Chili
Touques (<i>Calvados</i>)	France
Toulanhéry (<i>Côtes du Nord</i>)	"
Toulon (<i>Var—Mediterranean</i>)	"
Tradetown (<i>Republic of Liberia</i>)	Western Coast of Africa
Tranche, La (<i>Vendée</i>)	France
Trancoso	Brazil
Tranquebar	Continental India—B. T.
Trapani (<i>Sicily</i>)	Italy—Naples and Sicily
Trish	" —Austrian Territories
Travemünde (<i>Lubeck</i>)	Hanseatic Towns
Trebisond, (<i>Black Sea</i>)	Turkish Dominions

⁽¹⁾ Drilli, on this island, belongs to the Portuguese—the rest of the island to the Dutch.

PORTS.	COUNTRIES TO WHICH BELONGING.
Tréboul (<i>Finisterre</i>)	France
Tréguier (<i>Côtes du Nord</i>)	"
Tréhiguier (<i>Morbihan</i>)	"
Trelleborg	Sweden
Tremblade, La (<i>Charente Inf.</i>)	France
Tréport (<i>Seine Inf.</i>)	"
Trieste	Italy—Austrian Territories
Trimaluassel	British India
Trincomalee	Ceylon
Trinidad—Island	British W. I. Islands, Trinidad
Trinidad de Cuba	Foreign W. I. Islands, Cuba
Trinissa (<i>Maina</i>)	Greece
Trinité, La (<i>Morbihan</i>)	France
Trinité La	Foreign W. I. Islands, Martinique
Trinity	Newfoundland
Triphylia	Greece
Tripoli	Syria and Palestine
Tripoli	Tripoli
Trizonia	Greece
Troense	Denmark
Trois Pistolles	Canada
Trois Rivières, or Three Rivers	"
Trollhattan	Sweden
Tromsøe	Norway
Trondhjem, or Drontheim	"
Tropea (<i>Naples</i>)	Italy—Naples and Sicily
Trossa	Sweden
Trouville (<i>Calvados</i>)	France
Troy—Coast of (<i>Asia Minor</i>)	Turkish Dominions
Truro	Nova Scotia
Truxillo (<i>Honduras—Atlantic</i>)	Central America
Truxillo	Peru
Tvedestrand	Norway
Tucacas	Venezuela
Tuddry	British India—Malabar Coast
Tudy (<i>Finisterre</i>)	France
Tudy—Port (<i>Morbihan</i>)	"
Tumaco (<i>Pacific</i>)	New Grenada
Tunis	Tunis
Turballe, Le (<i>Loire Inf.</i>)	France
Turk's Island	British W. I. Islands, Bahamas
Turon, or Hansan (<i>Cochin China</i>)	Continental India—Camboja, &c.
Tuspan (<i>Gulf of Mexico</i>)	Mexico
Tuticorin	Continental India—B. T.
Tuzla (<i>Asia Minor</i>)	Turkish Dominions
Twedestrand	Norway
Twiefelfleth (<i>on the Elbe</i>)	Denmark
Twillingate	Newfoundland
Twofold Bay	New South Wales
Tyre, or Sour	Syria and Palestine

PORTS.	COUNTRIES TO WHICH BELONGING.
Vaagoe—Island	Iceland and Faroe Islands
Vaddo	Sweden
Vakkeror	Norway
Valdivia (<i>Inland Port</i>)	Chili
Valencia (<i>Mediterranean</i>)	Spain
Valetta, La	Malta
Valparaiso	Chili
Vancouver—Island	Hudson's Bay Settlements
Vannes (<i>Morbihan</i>)	France
Varde, or Warde (<i>Jutland</i>)	Denmark
Vardoe	Norway
Varel, or Varelsiel	Oldenburg
Vareltziel, or Varelsiehl	"
Varna (<i>Europe—Black Sea</i>)	Turkish Dominions
Vasa, or Wasa	Russia—Northern Ports
Vasto (<i>Naples</i>)	Italy—Naples and Sicily
Vatekà	Greece
Vathi (<i>Island of Samos</i>)	Turkish Dominions
Vathi (<i>Island of Ithaca</i>)	Ionian Islands
Vecchio, Porto (<i>Corsica</i>)	France
Vedbecke (<i>on the Elbe</i>)	Denmark
Veendam	Holland
Veere, or Terveere	"
Vega (<i>Bay of Biscay</i>)	Spain
Vegesack (<i>Bremen</i>)	Hanseatic Towns
Veile, or Weile (<i>Jutland</i>)	Denmark
Vela, La	Venezuela
Vellempe	Denmark
Vellerup	"
Vemmeltofle	"
Vendres, Port (<i>Pyrenées Orient</i>)	France
Venice (<i>Venezia</i>)	Italy—Austrian Territories
Venloos Bay	Ceylon
Venzolasca (<i>Corsica</i>)	France
Vera (<i>Mediterranean</i>)	Spain
Vera, Cruz (<i>Atlantic</i>)	Mexico
Verdon (<i>Gironde</i>)	France
Verringen	Holland
Versavah	Continental India—B. T.
Verte Bay (<i>Cumberland</i>)	Nova Scotia
Verte—Isle	Canada
Verte Rivière	"
Viana	Portugal Proper
Viareggio	Italy—Lucca
Viborg (<i>Denmark Proper</i>)	Denmark
Vicksburg	United States of America
Victoria	Hong Kong
Victoria, Fort,—or Bancoot	Continental India—B. T.
Victoria, Fort (<i>Cape Coast</i>)	Africa—B. P. on the Gold Coast

PORTS.	COUNTRIES TO WHICH BELONGING.
Victoria, Fort (<i>Straits of Juan de Fuca—Vancouver's Island</i>)	British Columbia
Victoria, or Port Cooper	New Zealand
Vieille Roche (<i>Morbihan</i>)	France
Vienna	United States of America
Vicques	Porto Rico
Vignolle, La (<i>Bouches du Rhone</i>)	France
Vigo (<i>Atlantic</i>)	Spain
Villa de Lorente	Naples and Sicily
Villa do Conde	Portugal Proper
Villa Franca (<i>St. Michaels</i>)	Azores
Villa Garcia (<i>Atlantic</i>)	Spain
Villages, Les (<i>Charente Inf.</i>)	France
Villa Nova do Portimão	Portugal Proper
Villa Nova do Porto	"
Villa Nueva (<i>Mediterranean</i>)	Spain
Villareal	Portugal Proper
Villaricos	Spain
Villaviciosa (<i>Bay of Biscay</i>)	"
Villequier (<i>Seine Inf.</i>)	France
Villerville (<i>Calvados</i>)	"
Vinaros (<i>Mediterranean</i>)	Spain
Vinzorla	Continental India—B. T.
Visdal	Norway
Vivero (<i>Bay of Biscay</i>)	Spain
Vivien, St. (<i>Gironde</i>)	France
Vivier, Le (<i>Ille et Vilaine</i>)	"
Vixø (<i>Denmark Proper</i>)	Denmark
Vizagapatam	Continental India—B. T.
Vlaardingen	Holland
Vlissingen, or Flushing	"
Vlieland	"
Volano	Papal Territories
Volo (<i>Europe</i>)	Turkish Dominions
Vollenhoven	Holland
Vonitza, or Vonizza	Greece
Vordingborg (<i>Zealand</i>)	Denmark
Vostizza (<i>Gulf of Lepanto</i>)	Greece
Vourla (<i>Gulf of Smyrna</i>)	Turkey
Uckermunde	Prussia
Udbychog	Denmark
Uddewalla	Sweden
Uetersen (<i>on the Elbe</i>)	Denmark
Uggerbye (<i>Jutland</i>)	"
Ulhas	—
Uleaborg	Russia—Northern Ports
Umea	Sweden
Unica	Norway
Unieh (<i>Asia Minor</i>)	Turkish Dominions

PORTS.	COUNTRIES TO WHICH BELONGING.
Upolu, or Oyolava	South Sea Islands, viz., Navigator's
Uppernavick (<i>in Davis's Straits</i>)	Greenland and Davis's Straits
Upsala	Sweden
Uspanapa	Spain
Utrecht	Holland
Wadsoe	Sweden
Wadstena	"
Wahran, or Oran	Algeria
Waikane	New Zealand
Wakefield	"
Waldemarsvic	Sweden
Waldoboro	United States of America
Wallace	Nova Scotia
Walton	"
Wangeroog	Oldenburg
Warberg	Sweden
Warde, or Varde (<i>Jutland</i>)	Denmark
Wareham	United States of America
Warnemünde (<i>Rostock</i>)	Mecklenburg
Warren	United States of America
Warverost, or Waverost .	Denmark
Warwerard	"
Wasa, or Vasa	Russia—Northern Ports
Washington (<i>North Carolina</i>)	United States of America
Watchman's Cape	Patagonia
Waterford	Nova Scotia
Waterloo Bay	Cape of Good Hope
Wedbecke (<i>on the Elbe</i>) .	Denmark
Wedel (<i>ditto</i>)	"
Weddewarden	Hanover
Weener, or Weene	"
Weile, or Veile (<i>Jutland</i>)	Denmark
Welchpool (<i>Campobello</i>)	New Brunswick
Wellington	New Zealand
Wersteras	Sweden
Wesserdeich	Oldenburg
Wester Accummersiel . .	Hanover
Wester Island	Norway
Westernport	Victoria
Westerwick	Sweden
Westport	United States of America
Westport	Nova Scotia
West Zaandam	Holland
Wewelsfleth (<i>on the Elbe</i>)	Denmark
Whampoa—Anchorage . .	China
Whornerhafen	Denmark
Whydah	Western Coast of Africa
Wieppels	Oldenburg
Wifstawharf	Sweden

PORTS.	COUNTRIES TO WHICH BELONGING.
Williamstadt	Holland
Williamstown	Victoria
Wilmington	United States of America
Wilmot	Nova Scotia
Wilster (<i>on the Elbe</i>)	Denmark
Windau	Russia—Northern Ports
Windsor	Nova Scotia
Winebah (<i>Cape Coast Castle</i>)	B. P.—Gold Coast, Africa
Winschoten	Holland
Wisby (<i>Isle of Gothland</i>)	Sweden
Wiscasset	United States of America
Wisch	Hanover
Wischafen	"
Wismar	Mecklenburg
Witteren.	Belgium
Woahoe Island	South Sea Islands, viz., Sandwich
Wohrden (<i>Holstein</i>)	Denmark
Wolgast	Prussia
Wollerwick	Denmark
Wollin	Prussia
Woodstock	New Brunswick
Worcum	Holland
Wordenhafen (<i>Holstein</i>)	Denmark
Wordinborg (<i>Zealand</i>)	"
Wormerveer	Holland
Worsaae	Denmark
Wremen	Hanover
Wronnelbick	Sweden
Wullersüm	Denmark
Wuwania (<i>in Gujerat</i>)	Continental India—B. T.
Wyborg	Russia—Northern Ports
Wyborg, or Viborg	Denmark
Wyck	"
Xagua, or Zagua	Foreign W. I. Islands—Cuba
Xavea, or Xabea (<i>Mediterranean</i>)	Spain
Xeros, or Saros (<i>Europe</i>)	Turkish Dominions
Xicoso—Island	Japanese Islands
Ximo—Island	"
Yaffa, or Jaffa	Syria and Palestine
Yalahao (<i>Yucatan</i>)	Mexico
Yalta, or Jalto	Russia—Black Sea
Yarmouth	Nova Scotia
Yawry Bay	Western Coast of Africa
Yerba Buena, or San Francisco	United States of America
Yeski	Russia—Black Sea
Ylo	Peru
York	United States of America
York Factory (<i>Hudson's Bay</i>)	Hudson's Bay Settlements

PORTS.	COUNTRIES TO WHICH BELONGING.
Yorktown (<i>Virginia</i>) . . .	United States of America
Y Pala—River (<i>Pacific</i>) . . .	Mexico
Yport (<i>Seine Inf.</i>) . . .	France
Ysabel (<i>Guatemala</i>) . . .	Central America
Ysellmonde . . .	Holland
Yslay, or Islay (<i>Port of Arequipa</i>)	Peru
Ystad . . .	Sweden
Ystapa (<i>Port of Guatemala</i>) . .	Central America .
Zaandam, or Saardam . . .	Holland
Zacatula (<i>Pacific</i>) . . .	Mexico
Zacholi . . .	Greece
Zaffi (<i>Mogadore</i>) . . .	Morocco
Zagua, or Xagua . . .	Foreign W. I. Islands, Cuba
Zante—Island and Port . . .	Ionian Islands
Zanzibar—Island ⁽¹⁾ . . .	Eastern Coast of Africa
Zanzonate (<i>Salvador—Pacific</i>)	Central America
Zapota (<i>Atlantic</i>) . . .	New Grenada
Zapote . . .	Foreign W. I. Islands, Cuba
Zara (<i>Dalmatia</i>) . . .	Italy—Austrian Territories
Zaverde (<i>Karlali</i>) . . .	Greece
Zawry Bay . . .	West Coast of Africa
Zea, or Kea . . .	Greece
Zealand—Island . . .	Denmark
Zebu—Island . . .	Philippine Islands
Zeitoun, or Lamia . . .	Greece
Zeke . . .	Belgium
Zengg, or Segna (<i>Dalmatia</i>) . .	Italy—Austrian Territories
Zerini (<i>Island of Cyprus</i>) . . .	Turkish Dominions
Zesarida (<i>Coro</i>) . . .	Venezuela
Zierickzee . . .	Holland
Zolotitza (<i>White Sea</i>) . . .	Russia—Northern Ports
Zuidbroek . . .	Holland
Zwartesluis . . .	"
Zwolle . . .	"
Zyghur . . .	Continental India—B. T.

(1) Under the dominion of the Imaum of Muscat,

THE CHANNEL ISLANDS AND BRITISH POSSESSIONS ABROAD.

Prohibited Goods not to be shipped from the Channel Isles to the United Kingdom.—If in the Channel Islands any goods, the importation of which into the United Kingdom is prohibited or any goods in any packages, or in any manner in which the same cannot be legally imported into the United Kingdom, shall be shipped or brought to any wharf or other place to be shipped on board any ship clearing for the United Kingdom, such goods shall be forfeited; and any person knowingly concerned therein, shall forfeit 100*l.*, or treble the value of the goods.—18 & 19 Vict. cap. 96, s. 20.

Reward to Officers for seizures in the Channel Islands.—Where any seizures of tobacco or spirits shall be made in the Channel Islands, or within one league of the coast thereof, by any officer of customs, or person employed for the prevention of smuggling; it shall be lawful for the commissioners of the customs to allow to such officer or person, such reward beyond the sum directed by the 184th section of the "Customs Consolidation Act, 1853," as the said commissioners may deem advisable, not exceeding the sum of £5.—S. 21.

Spirits from and to the Channel Islands, in ships of less than 50 tons, and casks of 20 gallons, forfeited.—*Exceptions.*—No spirits (except rum of the British plantations) shall be imported into, or exported from, the Channel Islands, or be removed from one to another of the said islands, or be carried coastwise from one part to another thereof, or shall be shipped in any ship of less burden than 50 tons, nor in any cask or other vessel of less contents than 20 gallons; and all spirits imported or exported, &c. contrary hereto, shall be forfeited, together with the ship, and any boat carrying the same. But nothing herein contained shall extend to spirits imported in any such ship in glass bottles as part of the cargo, nor to spirits really intended for the use of the seamen and passengers during their voyage, and not more in quantity than is necessary for that purpose; nor to any warehoused goods exported from the United Kingdom in ships of not less than 40 tons burden, being regular traders to those islands; nor to any boat of less burden than 10 tons, for having on board at any one time foreign spirits of the quantity of 10 gallons or under; such boat having a licence for the purpose of being employed in carrying goods for the Island of Sark, which licence such officer of Customs is hereby required to grant without fee or reward; but if any such boat shall have on board at any one

time a greater quantity of spirits than 10 gallons, unless in casks or packages of the size and contents of 20 gallons at the least, such spirits and boat shall be forfeited.—S. 19.

Tobacco may be imported into Channel Islands in packages of the same weight as may be imported into the United Kingdom.—No tobacco, cigars, or snuff shall be imported into the Channel Islands, or be carried from one to another of the said islands, or from one to another part thereof, unless in ships of not less than 50 tons burden, except from the United Kingdom, in ships of not less than 40 tons burden, regularly trading from thence to those islands, nor unless in packages of the same weight as may be imported into the United Kingdom, nor unless the provisions under which such goods may be imported into the United Kingdom are complied with.—S. 18.

Certificate of production of goods in Guernsey, &c.—Any person about to export from the Channel Islands to the United Kingdom, or to any of the B. P. in America or the Mauritius, goods the growth or produce of those islands; or goods manufactured from materials which were the growth or produce thereof; or of the United Kingdom; or of materials duty-free in the United Kingdom; or whereupon the duty has been there paid, and not drawn back, may go before any magistrate of such island, and make declaration that the goods are of such growth, produce, or manufacture, and the magistrate shall sign the declaration; and thereupon the governor of the island, upon the delivery of such declaration, shall grant a certificate of the proof contained in such declaration, stating the ship in which, and the port to which, the goods are to be exported.—16 & 17 Vict. cap. 107, s. 180.

Ships not to sail from Channel Islands without Clearance—Forfeiture.—No ship or boat belonging wholly or in part to Her Majesty's subjects shall sail from the Channel Islands without a clearance, whether in ballast or having a cargo; and if with cargo, the master shall give bond in double the value thereof for its due landing at the port for which such ship or boat clears; and every such ship or boat not having such clearance, or which, having a clearance for her cargo, shall be found light, or to have discharged any part thereof before arrival at her destination, shall be forfeited.—S. 205.

Absolute prohibitions into the B. P. in America and the Mauritius.—Gunpowder, ammunition, arms, or utensils of war, except from the United Kingdom or any B. P., and base or counterfeit coin.

Restrictions.—*Rum may be imported into B. P. in the West Indies, South America, and the Mauritius, in certain cases.*—Rum, the produce of any B. P. within the limits of the E. I.

Co's. charter (except as hereinafter provided,) or being of foreign produce, is prohibited to be brought into any B. P. in South America, the West Indies, (the Bahama or Bermuda Islands not included,) (1) or into the Mauritius, except to be warehoused for exportation only; and may also by Order in Council be prohibited to be imported into the Bahama and Bermuda Islands. But it shall be lawful to import into any B. P. in the West Indies, and South America, and into the Mauritius, Rum the produce of any B. P. within the limits of the E. I. Co's charter into which the importation of rum, the produce of a foreign country, or of a B. P. into which foreign Rum may be imported, has been prohibited; but no such Rum shall be so entered unless the master of the importing ship deliver a certificate of origin, that it was the produce of the district, and that the importation of foreign Rum, or Rum the growth of a B. P. into which foreign Rum can be legally imported, is prohibited; and the master shall make declaration that such certificate was received by him at the place where the goods were taken on board, and that they are the goods therein-mentioned.—S. 159.

Rum though British, deemed foreign in certain cases.—Rum (although the same may be of British plantations) exported from any of the B. P. in America into which like goods of foreign production may be imported, upon subsequent importation from thence into the B. P. in America or the Mauritius into which such goods, being of foreign production, cannot be legally imported, or into the United Kingdom, shall be deemed of foreign production, unless the same shall have been duly warehoused, and exported direct to such other B. P., or to the United Kingdom.—S. 162.

Coasting Trade of the British Possessions.—No goods or passengers shall be carried from one part to another of any B. P. in Asia, Africa, or America, except in British ships. (2) —S. 163.

Captains of ships not to sail without Certificate from clearing

(1) The islands in the bay of Honduras, called "The Bay Islands," to be excluded to the same extent.—18 & 19 Vict. cap. 122, s. 17.

(2) Whereas an address has been presented to her Majesty by the Legislative Council and the House of Assembly of the Cape of Good Hope, praying her Majesty to authorise and permit the conveyance of goods and passengers from one part of that colony to any other part of the same in other than British vessels.

Now, therefore, her Majesty, by and with the advice of her Privy Council, and in virtue of the authority committed to her, doth order, and it is hereby ordered, that from and after the day of the date of this order, goods and passengers may be conveyed from any one part of the colony of the Cape of Good Hope to any part thereof in other than British ships.

(Signed)

C. GREVILLE.

At the Court at Windsor, the 7th day of December, 1855.

Officer that no part of the Cargo is placed on Deck.—Before any clearing officer permits a ship laden with wood goods to clear from any British port in North America or Honduras for any port in the United Kingdom, after the 1st of September or before the 1st of May in any year, he shall ascertain that the whole cargo is below deck, and give the master a certificate to that effect; and no ship so laden shall sail from any of the ports aforesaid for the United Kingdom at such time until the master has obtained such certificate.—S. 170.

Certificate of Production for Spirits.—*Declarations of grower, exporter, and master, also as to certificate of production on re-exportation.*—Before any Spirits shall be shipped for exportation in any B. P. in America, or the Island of Mauritius, as the produce of either possession, the proprietor of the estate, or his agent, shall make declaration in writing that such goods are the produce thereof; and the person entering and shipping the goods shall deliver such declaration to the officer of Customs, and shall make declaration before him that the goods to be shipped are the same as mentioned in such first declaration; and the master shall, before clearance, make declaration that the goods are those mentioned in such first declaration, to the best of his knowledge and belief. And before any spirits shall be shipped as being the produce of some other such possession, the exporter in the entry outwards shall state the place of production, and refer to the entry inwards and landing of such goods, and make a declaration to the identity of the same.—S. 176 & 177.

Certificate of production of Colonial Wine.—The shipper of colonial wine for exportation may go before the chief officer of Customs, and make declaration that the wine was really and *bonâ fide* the produce of such B. P.; and the officer is hereby required to grant a certificate thereof, stating the name and destination of the ship in which the wine is to be exported.⁽¹⁾—S. 179.

⁽¹⁾ The imposition of imperial duties in the British Possessions abroad has been abolished, and the collection of their local imposts is now regulated by Colonial acts and ordinances, subject only to approval and confirmation by the home government, and to the comprehensive provision which declares null and void all local colonial acts, bye-laws, or customs that are repugnant to the imperial laws relating to the customs, trade, and navigation. The office of collector of imperial duties is obsolete—the Crown officers in the Possessions abroad being now denominated Comptrollers of Customs and Navigation.

REGULATIONS APPLICABLE TO PERSONS NOMINATED TO OFFICES IN H. M. CUSTOMS.

Amended Rules applicable to persons nominated to Offices in the Customs; shewing the ages for admission; the proofs that will be required in regard to age, state of health, previous character and pursuits; the qualifications necessary for the various offices; and the instruction and probation which the parties will be required to undergo.

AGE.

The age of admission to the Establishment⁽¹⁾ to be as follows, viz. :—

IN-DOOR OFFICERS.	MUST HAVE COMPLETED.	MUST NOT EXCEED.
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Clerks and Extra Clerks—	16 years of age.	25 years of age.
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OUT-DOOR OFFICERS.

Landing Waiters	}						
Gaugers							
Coast Officers.		20	,,	,,	25	,,	,,
Weighers							
Tidewaiters							

Extra Clerks and Extra Officers promoted to the above Offices on the Establishment, to be admitted up to the age of 40 years, provided they were first employed in the Customs before they attained the age of 25, and had been so employed not less than six months in each year.—T. O. 17 April, 1856.

Boatmen	}					
Watchmen		21 years of age.	30 years of age.			
Housekeepers	}					
Doorkeepers.		21	,,	,,	35	,,
Messengers						

Extra Officers promoted to these offices on the Establishment, to be admitted up to the age of 40 years, provided they were first employed in the Customs before they attained the age of 30 and 35 respectively, subject to the same conditions as in the case of Extra Clerks, &c.—T. O. 23rd March, 1853.

(1) The age of admission for persons nominated to offices in the Customs to be regulated by the date of the Treasury authority by which they are nominated. One month being allowed for a person to take up his appointment.—G. O. No. 10, 1857.—For regulations respecting the admission of persons who may have served in other public offices, see G. O. No. 68, 1857.

PROOF OF AGE.

1st. Persons born in England or Wales subsequently to the 30th day of June, 1837, should produce certificates from the Registrar General of births, &c., or his local officers, and in ordinary cases no further evidence will be required. Any person not producing such certificate must account for its non-production, and must prove his age by evidence satisfactory to the Commissioners.

2nd. All other persons should produce certificates of baptism, duly signed, and in the regular form; but where a baptismal certificate is not produced, satisfactory reasons for its non-production must be assigned and verified.

Where certificates of baptism specify the time of birth, and no suspicion of irregularity exists, further evidence will not be required.

Where a baptismal certificate does not specify the time of birth, and where no baptismal certificate can be procured, the best evidence that can be given of the date of birth must be obtained. In the case of Dissenters, the non-parochial registers, deposited under the Act 3 & 4 Vict. cap. 92, with the Registrar-General in Somerset House, will be available. If evidence be offered by a family Bible or record, an extract therefrom must be made and subscribed by some credible and disinterested person, with the following form of attestation:—

*"This is a true extract from a Bible [or other book or document, as the case may be,] in the possession of
residing at
and the insertion therein of the date of the birth of
appears to have been
made at the time indicated.*

*(Signed)
(Profession)
(Place of abode)*

Dated this day of

Should there be no record whatever of the date of birth, the evidence of some credible and disinterested person who can speak as to the age of the party, must be obtained. Such person must be required to make a solemn declaration in the statutory form before a magistrate, as to the date of birth, and as to the particular circumstances which enable him or her to speak to the fact.

II. HEALTH.

Every person nominated to a situation, must produce a certificate, dated subsequently to the nomination, signed by a Member of one of the Colleges of Physicians or Surgeons, or of the Apothecaries' Company, or a Medical Graduate of an University; and such certificate to be in the form following:—

"I hereby certify, that I have this day personally examined Mr. _____, proposed to be appointed to the junior situation of _____

in the department of _____, and that I believe him to be free from any physical defect or disease which would be likely to interfere with the proper discharge of his duties.

(Signed)

(Professional title)

(Address)

Should there be any special circumstances, they should be stated, with such explanations as may be necessary, before the words "and I believe him to be free," &c., and the certificate should proceed "under [or notwithstanding] the circumstances herein appearing I believe him to be free, &c."

III. CHARACTER.

Persons who have been previously employed in any department of the public service should without delay communicate the fact of their having been so employed.

Those previously in the employ of private individuals, should name their last employer as one of their Referees.

Those who have left school within two years before their nomination should name their last schoolmaster as one of their Referees.

All parties must produce papers, in the forms⁽¹⁾ which will be furnished on each nomination. The counter-signature of a justice of the peace, clergyman of the Established or Roman Catholic Church, or of a recognized minister of some other religious denomination, must be obtained, where the referees are not themselves justices of the peace, or ministers.

No person will be admitted to the Service who shall have been guilty of an offence against the Revenue Laws, or who shall have been dismissed from any other department of the public service, or who may not be free from debt, proof of which must be furnished.

⁽¹⁾ Copies of the Forms at present in use will be found at p.p. 297—299.

EXAMINATION.

Persons nominated to situations in the Customs must present themselves within one month from the date of the nomination, in order to take up their appointments; and they will undergo an examination as follows, viz. :—

I. Clerks in the Solicitor's office :—

- 1st. Exercise designed to test handwriting and orthography.
- 2nd. Arithmetic, including vulgar and decimal fractions.
- 3rd. English composition.
- 4th. Geography.
- 5th. English history.
- 6th. Latin.

II. Clerks not in the Solicitor's Office, extra clerks, landing waiters, searchers, &c., coast officers and gaugers :—

- 1st. Exercise designed to test handwriting and orthography.
- 2nd. Arithmetic, including vulgar and decimal fractions.
- 3rd. English composition.
- 4th. Geography.
- 5th. English history.

All persons nominated to the office of landing waiter will be required to exhibit a somewhat greater proficiency in the above subjects than that which will be deemed sufficient in the case of clerks, extra clerks, &c., and those nominated to the office of landing waiter at Newhaven, Dover, and Folkestone, must show some proficiency in French.

III. Tidewaiters and weighers :—

- 1st. Writing from dictation.
- 2nd. Arithmetic, (first four rules) and the different weights and measures.

IV. Housekeepers and messengers must be able to read and write, and be acquainted with the first four rules of arithmetic.

V. Doorkeepers, boatmen, and watchmen must also be able to read and write.—T. O., 17th April, 1856.

LOCALITY OF EXAMINATIONS.

1. Persons nominated as clerks, extra clerks, landing waiters, and gaugers in London, and persons nominated as landing waiters at Folkstone, Dover and Newhaven, to be examined at the office of the Civil Service Commissioners, whatever may be the locality of their residence.

2. Persons nominated as tidewaiters, weighers, house-keepers, and messengers in London, and persons nominated to appointments of any description at other ports, except as above mentioned, to be examined as follows:—

<i>Residence.</i>	<i>To be examined.</i>
London and its neighbourhood	At the office of the Civil Service Commissioners.
Edinburgh and its neighbourhood	By the assistant examiner of the Commissioners in Edinburgh.
Dublin and its neighbourhood	By the assistant examiner of the Commissioners in Dublin.
Elsewhere	At the port nearest their residence, or at that which for special reasons the Board of Customs may direct.

Note.—In those cases where persons nominated to offices in London are examined at the outports, the parties will be required to be examined by the Medical Inspector of the Customs in London, before a final Certificate of Qualification will be granted by the Civil Service Commissioners.

The preliminary examination of persons appointed to offices in London, and not at present examined by the Civil Service Commissioners, to be conducted as follows:—

Persons nominated to be door-keepers	} To be examined by a clerk in the Secretary's office.
Persons nominated to be boat-men or watchmen	} To be examined by the Inspectors of the river.

The examinations at the out ports for the like situations to be by the collectors and comptrollers, the persons nominated being also subjected under the direction of those officers to such further examination as may be advisable by the landing surveyor, inspector of the river, or tide surveyor at the port; and in all cases the principal officers are to satisfy themselves, as far as practicable, that the parties are proper persons to be admitted into the service, and to state their own opinion as to the age of the parties when reporting the result of their inquiries.

INSTRUCTION.

Upon the receipt of certificates of qualification from the Civil Service Commissioners, the candidates will be placed under instruction, or on probation as follows, viz. :—

Landing waiters and gaugers will be placed under a course of instruction for three months, *without pay*, and then on probation for six months.

Coast Officers—ditto for six weeks *without pay*, and then on probation for six months.

Clerks, extra clerks, tidewaiters, weighers, housekeepers, and messengers, will at once be placed on duty on probation for six months, and if at the expiration of that period they shall be certified to be duly qualified, and shall have performed the duty of their offices during that time, they will be admitted, and take rank and be paid the salary of their situations from the date of their commencing probation. The same rule will be observed as regards rank and pay in the case of landing waiters, gaugers, and coast officers, for the period of their probation.

Doorkeepers, boatmen, and watchmen, will be placed on duty on probation for a month, and will in like manner be allowed the pay of the offices to which they have been nominated.

In cases, however, where persons are found not to be qualified at the expiration of the period of their probation, their nominations will be cancelled, and they will not be entitled to the salary of the office for the period during which they have been on probation; but should their conduct have been in all respects satisfactory, the Board will consider whether any and what portion of the usual pay should be allowed.

With regard to persons already in the service who may be promoted to other offices, the Board will determine, with reference to the period of service—to the office held by the party—and to that to which he is nominated, whether any, and what further instruction, may be required.

When a party shall have obtained a certificate of qualification from the officers under whom he has been instructed, he is to be finally examined by the proper officers in London, or the collector and comptroller at the port, as the case may be, and the report of such officers, with the papers showing the instruction and examination which the party shall have undergone, submitted to the Board for their directions.

FORM A.

Not to be filled in
by the Candidate.

{ Department to which nominated _____

{ Branch or Class of Situation _____

{ Locality of Situation _____

* This Form should be filled up fully and accurately by the Candidate himself.

1. Christian Name and
Surname of Candidate (in full)
Usual Signature2. Address. (If two,
state both)3. Birth-day ; age last
Birth day ; and place
of Birth4. Name, Residence,
and Profession, &c.,
of Father5. Mention the School
or Schools at which
you were educated ;
the length of your
stay in each ; and the
name of the Master
of the School last at-
tendedState your age on finally
quitting School,6. Mention what was
taught to you in the
last School7. With what branches
of Education are you
now conversant? ...(State whether you are
acquainted with His-
tory, Geography,
Book - keeping, by
Double Entry, or any
Dead or Foreign Lan-
guage ; also, how far
your knowledge of
Arithmetic extends ;
&c.)

FORM A. (continued.)

8. What has been your occupation since leaving school? (*If in any professional, mercantile, or other situations, describe them, and state the amount of salary received per annum, and give the names and addresses of the principal persons with whom you may have been thus connected, and the length of time with each*)

9. Referees as to character.

(*Mention the names and addresses of two responsible persons who are well acquainted with you in private life.*)

10. Medical Referee.

(*Give the name and address of the Medical Practitioner who has generally attended you or your family.*)

11. Are you free from pecuniary embarrassments?

12. Have you been, on any former occasion, examined by the Civil Service Commissioners? If so, state when and for what situation.

FORM B.

Statement respecting _____ proposed to be
 appointed to the Junior Situation of _____

QUESTIONS.

1. Are you related to the Candidate? If so, what is the relationship?
2. Are you well acquainted with the Candidate?
3. From what circumstances does your knowledge of him arise?
4. How long have you known him?
5. Is he strictly honest and sober, intelligent and diligent?
6. Do you believe him to be free from pecuniary embarrassments?
7. What do you know of his education and acquirements?
8. Has he ever been in the service of the Government, and, if so, in what situation?
9. Are you aware of any circumstance tending to disqualify him for the situation which he now seeks?

Signature

Address

Date

ANSWERS.

I certify that the answers above written and the signature thereto affixed are in the proper handwriting of _____ and that the said _____ is a person worthy of credit.

(The above certificate to be signed by a Justice of the Peace or recognized Minister of some Religious Denomination, unless the Referee be himself Justice or Minister.)

THE MERCHANT SHIPPING ACT.⁽¹⁾

(17 & 18 Vict. cap. 104, & 18 & 19 Vict. cap. 91.)

Sections 1 to 12 contain interpretation clauses, and the functions of the Board of Trade, under whose superintendence the provisions of this Act, and of all other Acts relating to merchant ships and seamen, save such Acts as relate to the revenue, are to be carried into execution.

Officers may inspect Documents and muster Crews.—Every officer of the Board of Trade, every commissioned officer of any of Her Majesty's ships on full pay, every British consular officer, the Registrar General of Seamen and his assistant, every chief officer of Customs, and every shipping master, may, in cases where he has reason to suspect the provisions of this Act are not complied with, exercise the following powers; viz.:—

He may require the owner, master, or any of the crew of a British ship to produce any official log books, or other documents relating to such crew in their possession or control: may require any such master to produce a list of all persons on board his ship, and take copies of such official log books, or documents: may muster the crew of any such ship: may summon the master to appear and give any explanation concerning such ship, her crew, or the said official log books or documents: any person refusing such demand shall, for each offence, incur a penalty not exceeding £10.—S. 13.

Board of Trade may appoint Inspectors.—The Board of Trade may, whenever it seems expedient, appoint an inspector to report upon the following matters; viz.:

1. Upon the nature and cause of accident or damage which any ship has sustained or caused, or is alleged to have sustained or caused:

⁽¹⁾ This Act is divided into eleven parts:—Part 1, relates to the Board of Trade and its general functions.—2. To the registry, ownership, and measurement of British ships.—3. To masters and seamen.—4. To safety and prevention of accidents.—5. To pilotage.—6. To lighthouses.—7. To the mercantile marine fund.—8. To wrecks, casualties and salvage.—9. To liability of ship-owners.—10. To legal procedure, and 11 to miscellaneous matters. Such portions only of the said Act as are embraced in Parts 1, 2, 4 and 8, are herein published.

2. Whether the provisions of this Act, or any regulations made by virtue thereof, have been complied with :
3. Whether the hull and machinery of any steam ship are sufficient and in good condition.—S. 14.

Powers of Inspectors.—Every such inspector shall have the following powers ; viz. :—

1. He may go on board any ship, and inspect the same, or any of the machinery, boats, equipments or articles on board to which the provisions of this Act apply, not unnecessarily detaining or delaying her from proceeding on any voyage :
2. He may enter and inspect any premises the entry or inspection of which may be requisite for the purpose of the report which he is directed to make :
3. He may, by summons under his hand, require the attendance of all such persons as he thinks fit to call before him and examine for such purpose, and may require answers to any inquiries he may make :
4. He may require the production of all books, papers, or documents which he considers important for such purpose :
5. He may administer oaths, or require every person examined by him to subscribe a declaration of the truth of the statements made by him in his examination.

Every witness so summoned, shall be allowed such expenses as would be allowed to any witness attending on subpoena to give evidence before any court of record. Every person refusing to attend, on tender of his expenses, shall incur a penalty not exceeding £10.—S. 15.

BRITISH SHIPS: THEIR OWNERSHIP, MEASUREMENT, AND REGISTRY.

[APPLICABLE TO THE WHOLE OF HER MAJESTY'S DOMINIONS.]

Description and Ownership of British Ships.—No ship shall be deemed to be a *British Ship*, unless she belongs wholly to owners of the following description ; viz. :—

1. Natural born British subjects :⁽¹⁾

Provided that no natural born subject, who has taken the oath of allegiance to any foreign Sovereign or State, shall be entitled to be such owner, unless subsequently to

⁽¹⁾ A material alteration is made by the permission given to any natural born British subject, who has not taken the oath of allegiance to any Foreign state, to hold property in British ships, although not resident in Her Majesty's dominions.

taking such oath he has taken the oath of allegiance to Her Majesty; and is, and continues to be, during the whole period of his so being an owner, resident in some place within Her Majesty's dominions; or, if not so resident, member of a British factory, or partner in a house actually carrying on business in the United Kingdom, or some other place within Her Majesty's dominions:

2. Persons made denizens by letters of denization, or naturalized by or pursuant to any Act of the legislature, or by any Act or ordinance of the legislative authority in any British possession: (1)

Provided that such persons continue to be during the whole period of their being owners, resident in some place within H. M. dominions; or if not so resident, members of a British factory, or partners in a house actually carrying on business in the United Kingdom, or in some place within H. M. dominions, and have taken the oath of allegiance subsequently to the period of their being so made denizens or naturalized:

3. Bodies corporate established under, subject to the laws of, and having their principal place of business in the United Kingdom or some British possession.—S. 18.

British Ships must be Registered.—Every British Ship must be Registered, as follows, except

1. Ships duly registered before this Act comes into operation:
2. Ships not exceeding 15 tons burden, employed solely in navigation on the rivers or coasts of the United Kingdom; or on the rivers and coasts of some British possession within which the managing owners of such ships are resident:
3. Ships not exceeding 30 tons burden, not having a whole or fixed deck; and employed solely in fishing, or trading coastwise, on the shores of Newfoundland or parts adjacent thereto, or in the Gulf of St. Lawrence; or, on such portion of the coasts of Canada, Nova Scotia, or New Brunswick as lie bordering on such Gulf:

And no ship required to be registered shall, unless registered, be recognized as a British ship; and no officer of Customs shall grant a clearance or transire to any such ship for the purpose of enabling her to proceed to sea as a British ship, unless the master, being required so to do, produces to him such certificate of registry as is herein-after mentioned; and if such

(1) The Secretary of State for the home department may grant a certificate of naturalization to an alien, to have effect upon his taking a prescribed oath of allegiance. See 7 and 8 Vict., cap. 66.

ship attempts to proceed to sea as a British ship without such clearance or transire, such officer may detain such ship until such certificate is produced.—S. 19.

Measurement of Tonnage. (1) RULE 1.—Throughout the following rules the tonnage deck shall be taken to be the upper deck in ships which have less than three decks, and to be the second deck from below in all other ships; and in carrying such rules into effect, all measurements shall be taken in feet and decimal fractions of feet. The tonnage of every ship to be regis-

(1) During the operation of the old law of tonnage, originally established by the Act 13 George III., cap. 74, this country was, for the most part, involved in war, and as a consequence, our merchant ships sailed in fleets, under convoy. The quality of velocity in ships being, therefore, of no importance to their owners, it was their interest to build vessels which would carry the largest cargoes under the smallest register tonnage.

As the "old law" took no account either of the depth or form of vessels, it led owners to construct their ships of the greatest depth possible, and of the most bulky forms, as well as of great breadth in proportion to their length. The general result was, that the merchant navy of that period consisted, for the most part, of deep, broad, short ships, possessing a combination of the worst qualities,—that of being at once slow, laboursome, and leewardly.

The new system of measurement, enacted by the 5th and 6th William IV., cap. 56, and consolidated by the 8th and 9th Vict., cap. 89, took cognizance, both of the depth and form of vessels, which were totally disregarded under the "old law"; under their operation, therefore, the merchant navy became much improved.

These rules, however, embraced but few measurements, and of these, some were badly selected, or injurious. Ship builders were, therefore, enabled to form their ships so as to evade the prescribed measurement, and obtain even a *decreased* register tonnage, while *increasing* at the same time the size of the ship. The rule being also of an empirical nature, that is, arbitrarily constructed only upon certain forms of ships, could not act fairly upon other forms not taken into the account, and therefore failed to give a fair comparative tonnage in all cases. Framed, moreover, on no scientific basis, it afforded no means for the detection of errors, but by actual re-measurement, which, being a troublesome operation, was seldom resorted to.

The principal rule, or Rule I. of the present Act, intended for the purposes of the registry of British ships, prescribes a series of measurements, according to the size of the vessel, so that no alteration of the form in a vessel can be contrived to which the measurement will not practically apply. The rule being framed on mathematical principles, gives the cubical capacity in cubic feet. This being divided by 100, affords means for comparison of tonnage between ship and ship, whatever may be their forms.

It also affords a perfect check to erroneous measurement, a quality of the highest importance, and which cannot be attained by any rule empirically constructed.

Builders and owners of British ships have now, therefore, no inducement to give other forms to vessels than those adapted to their safety and expedition, and the general interests of commerce.

tered, (with the exceptions mentioned in the next section,) shall, previously to her being registered, be ascertained by the following rule; and the tonnage of every ship to which such rule can be applied, whether she is about to be registered or not, shall be ascertained thereby: (¹)

1. Measure the length of the ship in a straight line along the upper side of the tonnage deck, from the inside of the inner plank (average thickness) at the side of the stem, to the inside of the midship stern timber or plank there, as the case may be; (average thickness;) deducting from this length what is due to the rake of the bow in the thickness of the deck, and what is due to the rake of the stern timber in the thickness of the deck, and also what is due to the rake of the stern timber in one third of the round of the beam; divide the length so taken into the number of equal parts required by the following table:—
Ships of which the tonnage deck is—

Class 1	50ft. long or under,	into	4 equal parts.
" 2 above	50	" and not ex. 120	6 "
" 3 "	120	" " 180	8 "
" 4 "	180	" " 225	10 "
" 5 "	225	" " "	12 "

2. Then, the hold being first sufficiently cleared to admit of the required depths and breadths being properly taken, find the transverse area of such ship at each point of division of the length as follows:—Measure the depth at each point of division, from a point at a distance of $\frac{1}{3}$ rd of the round of the beam below such deck; or, in case of a break, below a line stretched in continuation thereof, to the upper side of the floor timber at the inside of the limber strake; then, if the depth at the midship division of the length do not exceed 16 feet, divide each depth into 4 equal parts; then measure the inside horizontal breadth at each of the 3 points of division, and also at the upper and lower points of the depth, extending each measurement to the average thickness of that part of the ceiling which is between the points of measurement; number these breadths from above (*i.e.* numbering the upper breadth one, and so on down to the lowest breadth); multiply the 2nd and 4th by 4, and the 3rd by 2; add these products together, and to the sum add the 1st breadth and the 5th; multiply the quantity thus obtained

(¹) The calculations of the tonnage of every foreign ship measured in London are to be checked in the office of the Surveyor-General for tonnage: a similar check to be made by collectors and controllers on the computation of foreign vessels measured at the outports.—G.O., No. 27, 1857.

by $\frac{1}{3}$ rd of the common interval between the breadths, and the product shall be deemed the transverse area; but if the midship depth exceed 16 feet, divide each depth into 6 equal parts instead of 4, and measure as before directed the horizontal breadths at the 5 points of division, and also at the upper and lower points of the depth; number them from above as before, multiply the 2nd, 4th, and 6th by 4, and the 3rd and 5th by 2; add these products together, and to the sum add the 1st breadth and the 7th; multiply the quantity thus obtained by $\frac{1}{3}$ rd of the common interval between the breadths, and the product shall be deemed the transverse area: ⁽¹⁾

3. Having thus ascertained the transverse area at each point of the division of the length of the ship, as required by the above table, proceed to ascertain the register tonnage of the ship in the following manner:—Number the areas successively 1, 2, 3, &c., No. 1 being at the extreme limit of the length at the bow, and the last No. at the extreme limit of the length at the stern; then, whether the length be divided according to the table into 4 or 12 parts as in classes 1 and 5, or any intermediate number as in classes 2, 3, and 4, multiply the second and every even numbered area by 4, and the third and every odd numbered area (except the first and last) by 2; add these products together, and to the sum add the first and last if they yield anything; multiply the quantity thus obtained by $\frac{1}{3}$ rd of the common interval between the areas, and the product will be the cubical contents of the space under the tonnage deck; divide this product by 100, and the quotient being the tonnage under the tonnage deck shall be deemed to be the register tonnage, subject to the additions and deductions herein-after mentioned:
4. If there be a break, a poop, or any other permanent closed-in space on the upper deck, the tonnage of such space shall be ascertained as follows:—Measure the internal mean length of such space in feet, and divide it into 2 equal parts; measure at the middle of its height 3 inside breadths, namely one at each end and the other at the middle of the length; then to the sum of the end breadths add 4 times the middle breadth, and multiply

(1) Steam vessels requiring to be *re-measured*, and having their machinery fitted, in which the prescribed transverse sections or areas falling in the engine room cannot be measured, the Board of Trade have been pleased to sanction a temporary relaxation of Rule I., allowing other areas to be measured in places which are clear, in lieu of such as are obstructed, and as near to them as possible; by which means the Surveyor-General of Tonnage at the chief office in London, and the Chief Surveyor for Tonnage at Liverpool will be able to compute the accurate tonnage.

the whole sum by $\frac{1}{3}$ rd of the common interval between the breadths; the product will give the mean horizontal area of such space; then measure the mean height, and multiply by it the mean horizontal area; divide the product by 100, and the quotient shall be deemed to be the tonnage of such space, and shall be added to the tonnage under the tonnage deck, subject to the following provisos; 1stly, that nothing shall be added for a closed-in space solely appropriated to the berthing of the crew, unless it exceeds $\frac{1}{4}$ th of the remaining tonnage, and in case of such excess, the excess only shall be added; and, 2ndly, that nothing shall be added in respect of any building erected for the shelter of deck passengers, and approved by the Board of Trade:

5. If the ship has a 3rd deck, commonly called a spar deck, the tonnage of the space between it and the tonnage deck shall be ascertained as follows:—Measure in feet the inside length of the space at the middle of its height from the plank at the side of the stem to the lining on the timbers at the stern, and divide the length into the same number of equal parts into which the length of the tonnage deck is divided as above; measure (also at the middle of its height) the inside breadth of the space at each of the points of division, also the breadth of the stem and the breadth at the stern; number them successively 1, 2, 3, &c., commencing at the stem; multiply the 2nd and all the other even numbered breadths by 4, and the 3rd and all the other odd numbered breadths (except the first and last) by 2; to the sum of these products add the first and last breadths; multiply the whole sum by $\frac{1}{3}$ rd of the common interval between the breadths, and the result will give in superficial feet the mean horizontal area of such space; measure the mean height of such space, and multiply by it the mean horizontal area, and the product will be the cubical contents; divide this product by 100, and the quotient shall be deemed to be the tonnage of such space, and shall be added to the other tonnage of the ship; and if the ship has more than 3 decks, the tonnage of each space between decks above the tonnage deck shall be similarly ascertained and be added to the tonnage of the ship.—S. 20 & 21.

RULE 2.(1)—Ships—which, requiring to be measured for any

(1) The Rule II., or approximate rule of this Act, intended only for the measurement of foreign or other vessels having cargo on board, is framed upon trial, or in other words, is of a mere arbitrary construction, as all short rules for such a purpose must necessarily be. But as the process involves the girting of the outer form or body of the vessel, it gives a

purpose other than registry, have cargo on board,—and ships which, requiring to be measured for the purpose of registry, cannot be measured by the above rule, shall be measured by the following rule:

1. Measure the length on the upper deck, from the outside of the outer plank at the stem to the aftside of the stern post, deducting therefrom the distance between the aftside of the stern post and the rabbet of the stern post at the point where the counter plank crosses it; measure also the greatest breadth of the ship to the outside of the outer planking or wales, and then, having first marked on the outside of the ship on both sides thereof the height of the upper deck at the ship's sides, girt the ship at the greatest breadth in a direction perpendicular to the keel, from the height so marked on the outside of the ship on the one side to the height so marked on the other side, by passing a chain under the keel; to half the girth thus taken, add half the main breadth; square the sum; multiply the result by the length of the ship so taken; then multiply this product by the factor '0018 for ships built of wood, and by '0021 for ships built of iron, and the product shall be deemed the register tonnage of the ship, subject to the following additions and deductions:
2. If there be a break, a poop, or other closed-in space on the upper deck, the tonnage of such space shall be ascertained by multiplying together the mean length, breadth, and depth of such space, and dividing the product by 100, and the quotient so obtained shall be deemed to be the tonnage of such space, and shall, subject to the deduction for a closed-in space appropriated to the crew, as mentioned in Rule 1, be added to the tonnage of the ship so ascertained.⁽¹⁾

fairer means for comparison of tonnage between different vessels than the approximate rule of the late law, which entirely disregarded the form.

This rule being constructed purposely to ensure, that in no case shall the tonnage of a vessel ascertained by it be less than the accurate tonnage would be under Rule I., necessarily gives a large excess under some forms of vessels, particularly in those which are long, sharp, and shallow. But owners whose vessels, when loaded, require to be measured under this rule, may, under the 14th section of the Merchant Shipping Amendment Act, have them measured under Rule I. at any future time, by rendering their holds applicable to the operation, and paying the expenses of such re-measurement.

⁽¹⁾ Collectors and Controllers, on the presentation to them of any briefs or certificates of tonnage, issued to foreign vessels measured under Rule II. prior to the present date, are to check the computations thereon, observing that no certificate as to the tonnage of a foreign vessel is in force for more than two years from the date thereof.—G.O., No. 27, 1857.

RULE 3.—In every ship propelled by steam or other power requiring engine room, *an allowance shall be made for the space occupied by the propelling power*, and the amount so allowed shall be deducted from the gross tonnage, and the remainder shall be deemed to be the register tonnage of such ship; and such deduction shall be estimated as follows:—

(a.) As regards ships propelled by paddle wheels in which the tonnage of the space solely occupied by and necessary for the proper working of the boilers and machinery is above 20 per cent. and under 30 per cent. of the gross tonnage of the ship, such deduction shall be $\frac{1}{10}$ ths of such gross tonnage; and in ships propelled by screws in which the tonnage of such space is above 13 per cent. and under 20 per cent. of such gross tonnage, such deduction shall be $\frac{1}{10}$ ths thereof.

(b.) As regards all other ships, the deduction shall, if the Commissioners of Customs and the owner do agree thereto, be estimated in the same manner; but either they or he may at discretion require the space to be measured and the deduction estimated accordingly; and whenever such measurement is so required the deduction shall consist of the tonnage of the space actually occupied by or required to be inclosed for the proper working of the boilers and machinery, with the addition in the case of ships propelled by paddle wheels of one half, and in the case of ships propelled by screws of three-fourths of the tonnage of such space; and the measurement and use of such space shall be governed by the following rules, viz.:—

1. Measure the mean depth of the space from its crown to the ceiling at the limber strake, measure also 3, or, if necessary, more than 3 breadths of the space at the middle of its depth, taking one of such measurements at each end, and another at the middle of the length; take the mean of such breadths; measure also the mean length of the space between the foremost and aftermost bulkheads or limits of its length, excluding such parts, if any, as are not actually occupied by or required for the proper working of the machinery; multiply together these 3 dimensions of length, breadth, and depth, and the product will be the cubical contents of the space below the crown; then find the cubical contents of the space or spaces, if any, above the crown aforesaid, which are framed in for the machinery or for the admission of light and air, by multiplying together the length, depth, and breadth thereof; add such contents to the cubical contents of the space below the crown; divide the sum by 100; and the result shall be the tonnage of the said space:

2. If in any ship in which the space aforesaid is to be measured the engines and boilers are fitted in separate compartments, the contents of each shall be measured severally in like manner, according to the above rules, and the sum of their several results shall be the tonnage of the said space :
3. In the case of screw steamers in which the space aforesaid is to be measured, the contents of the shaft trunk shall be added to and deemed to form part of such space, and shall be ascertained by multiplying together the mean length, breadth, and depth of the trunk, and dividing the product by 100 :
4. If in any ship in which the space aforesaid is to be measured any alteration be made in the length or capacity of such space, or if any cabins be fitted in such space, such ship shall be deemed to be a ship not registered until remeasurement :
5. If in any ship in which the space aforesaid is to be measured any goods or stores are stowed or carried in such space, the master and owner shall each be liable to a penalty not exceeding £100 :

RULE 4.—In ascertaining the tonnage of open ships the upper edge of the upper strake is to form the boundary line of measurement, and the depths shall be taken from an athwartship line, extended from upper edge to upper edge of the said strake at each division of the length.—S. 20 to 24.

In every registered British ship the number denoting the register tonnage, ascertained as before directed, and the number of her certificate of registry, shall be deeply carved or otherwise permanently marked on her main beam, and shall be so continued, and if at any time, they cease to be so continued, such ship shall no longer be recognized as a British ship.⁽¹⁾ Whenever the tonnage of any ship has been as-

⁽¹⁾ No certificate of first Registry under this Act will be delivered by the Registrar, until a Certificate has been produced to him that the number and tonnage have been carved as required by this section. Hitherto vessels have only been known by their name, which can never be altered, and the Port, number, and date of the year of their Registry, which is, in fact, only an indication of the page of the folio in which the vessel has been registered, and this will alter as often as any vessel is registered anew.

In future, while this method of indicating the folio of the Registry is retained, every vessel will have besides her name, an official number appropriated to her, which will be the distinguishing number of the vessel as long as she remains a British vessel, and such number will never be again applied to any vessel.

This is the number which is required to be permanently marked on the main beam.

The Registrar of each port of Registry, has a series of numbers allotted

certained and registered, the same shall be deemed to be the tonnage of such ship, and be repeated in every subsequent registry thereof, unless any alteration is made in the form or capacity of such ship, or unless it is discovered that the tonnage has been erroneously computed; and in either of such cases such ship shall be remeasured, and her tonnage determined and registered according to the foregoing rules.—S. 25 & 26.⁽¹⁾

The rules for the measurement of tonnage herein contained shall not make it necessary to alter the tonnage of any British ship previously registered; but if the owner of any such ship desires to have the same remeasured according to such rules, he may apply to the Commissioners of Customs, who, on payment of such reasonable charge for the expenses of remeasurement, as they may authorise, not exceeding the sum of 7*s.* 6*d.* for each transverse section,⁽²⁾ may direct the same to be made;

to him, to appropriate to any new vessel that may be registered at his port, and to any Certificate of Registry, of a vessel registered prior to the 1st May, 1855, to which an Official Number had not been previously appropriated.

The Registrar General of Merchant Seamen, under the direction of the Board of Trade, has recently prepared a code of signals by which these numbers may be indicated, and it is anticipated, that great convenience will result from their use, both in telegraphing tidings of a vessel, and as being a permanent mark of identity.

⁽¹⁾ When the tonnage of a vessel has been once ascertained under this Act, the same is to be ever deemed her tonnage—so that on registry anew, of any vessel registered under the provisions of this Act, she will not be required to be re-measured, unless she has been altered in her form. It will, however, be in the power of the Registrar to direct a re-survey, should he have reason to suspect any alteration may have been made.

An exception is made in favour of vessels that have been measured by Rule 2 of this Act, the owners of which may, by the 14th Section of the Amendment Act, on application to the Commissioners of the Customs, have the tonnage ascertained by Rule 1, on payment of the expenses at the same rate, as by the 27th Section of this Act, are charged on the re-measurement of vessels retaining their old Registries.

⁽²⁾ The maximum charge of 7*s.* 6*d.* for each section is to be charged on all vessels measured under this section by Rule 1, and one-fourth the amount that would be payable under Rule 1, is to be charged on vessels measured under Rule 2.

These fees are only to be charged on such vessels as retain their old Registries, and have the new tonnage recorded on the Certificate and not on such vessels as, by reason of an alteration of the vessel or change of property, are registered anew, or whose Registry is transferred from one port to another.

Registry anew, being no longer necessary on change of property, the title of a new owner will be as sound, recorded on the existing Registry, as if Registry anew had taken place. Should, however, a purchaser claim Registry anew, or should Transfer of Registry be required, for a vessel registered prior to the 1st May, 1855, the vessel must be re-measured according to the rules of the present Act.

and such ship shall thereupon be remeasured; and the number denoting the register tonnage shall be altered accordingly.—S. 27.(1)

The Certificate of Survey, and the Formula of Measurement, will be retained at the Port of Registry to be further used in the event of the vessel being at any future period registered anew, or the Registry transferred to another port.

The same advice will be sent, advising the correction made as for an alteration of vessel. *See note to section 84, p. 381.*

(1) A brief explanation of the nature of the Register Tonnage of a Ship as ascertained under the "Merchant Shipping Act, 1854;" and of the easy means it affords for estimating approximately the Measurements and Deadweight Cargoes of Ships.

- 1st. The Register Tonnage of a Ship expresses her entire internal cubical capacity in tons of 100 cubic feet each; so that it is only necessary to multiply such tonnage by 100, and the entire internal capacity of the Ship in cubic feet is immediately shown; and from which an Owner can, by making such deductions for Passengers, Provisions, and Stores, &c., as the circumstances of the particular voyage may require, arrive at the net space in cubic feet for the purposes of Cargo.
- 2nd. To ascertain approximately for an average length of Voyage, the measurement Cargo at 40 feet to the ton which a Ship can carry (as many owners may be unwilling to trouble themselves with the above deductions), it is only necessary to multiply the number of Register Tons contained under her Tonnage Deck, as shewn separately in the Certificate of Registry, by the factor $1\frac{1}{4}$ *, and the product will be the approximate measurement Cargo required.
- 3rd. To ascertain approximately the Deadweight Cargo in tons which a Ship can safely carry on an average length of voyage (Deadweight bearing a certain qualified relation to internal capacity), it is only necessary to multiply the number of Register Tons under her Tonnage Deck by the factor $1\frac{1}{4}$ *, and the product will be the approximate Deadweight Cargo required.
- 4th. With regard to the Cargoes of Coasters and Colliers ascertained as above, whose short voyages require but a small equipment of Provisions and Stores, and whose frames or shells are of larger scantling in proportion to their capacity than in the larger classes of Vessels, about 10 per cent. may be added to the said results; while, on the contrary, about 10 per cent. may be deducted in the case of the larger Vessels going longer voyages.
- 5th.—In the case of the measurement Cargoes of Steam Vessels, the spaces occupied by the machinery, fuel, and passengers' cabins under the deck, must be deducted from the space or tonnage under the deck, before the application of the measurement factor thereto; and in the case of their Deadweight Cargoes, the weight of the machinery, water in the boilers, and fuel, must be deducted from the whole Deadweight as ascertained above by the application of the Deadweight factor.—G. O. No. 66, 1856.

* The deductions necessary to be made for Provisions, Stores, &c., agreeably to the opinions of several experienced Ship Owners and Brokers, are allowed for in the selection of the two respective factors; but the spaces under the deck which may be appropriated to Passengers, being governed by no rule, must be made by a separate deduction, with respect to the rule for measurement cargoes, as they may be found to exist in each individual case.

Power to remeasure Engine Rooms improperly extended.—If it appears that in any steam ship measured before this Act comes into operation store rooms or coal bunkers have been introduced into the engine room, so that the deduction from the tonnage on account thereof is larger than it ought to be, the Commissioners of Customs may direct such engine room to be remeasured according to the pre-existing rules, excluding the space occupied by such store rooms or coal bunkers or may, if the owners so desire, cause the ship to be remeasured according to the preceding rules, and subject to the conditions in the last section; and the said Commissioners shall cause the ship to be registered anew, or the registry thereof to be altered, as the case may require. The Commissioners of Customs, with the sanction of the Treasury, may appoint persons to superintend the survey and admeasurement of ships; and, with the approval of the Board of Trade, may make such regulations for that purpose as may be necessary; and also, with the like approval, make such modifications and alterations as may become necessary in the tonnage rules, in order to the more effectual carrying out of the principle of admeasurement.—S. 28 & 29.

Registry of British Ships.—The following persons are required to register British ships, and shall be deemed registrars for the purposes of this Act, viz.:—

1. At any port or other place in the United Kingdom or Isle of Man approved for the registry of ships, the Collector, Comptroller, or other principal Officer of Customs for the time being;
2. In the Islands of Guernsey and Jersey, the principal Officers of Her Majesty's Customs, together with the Governor, Lieutenant-Governor, or other person administering the Government of such islands respectively.
3. In Malta, Gibraltar, and Heligoland, the Governor, or other person administering the Government of such places respectively;
4. At any port or place so approved within the limits of the Charter but not under the Government of the East India Company, and at which no Custom House is established, the Collector of Duties, together with the Governor, or other person administering the Government;
5. At the ports of Calcutta, Madras, and Bombay, the Master Attendants, and at any other port or place so approved within the limits of the Charter and under the Government of the East India Company, the Collector of Duties, or any other person of 6 years standing in the civil service of the said Company who is appointed by any of the governments of the said Company to act for this purpose:

6. At every other port or place so approved within Her Majesty's dominions abroad, the Collector, Comptroller, or other principal Officer of Customs or of Navigation Laws; or, if there is no such resident officer, the Governor, Lieutenant-Governor, or other person administering the Government of the possession:

The Governor or other person administering the Government in any British Possession where any ship is so registered shall, with regard to the performance of any act relating to the registry of a ship or of any interest therein, be considered as occupying the place of the Commissioners of Customs; and any British Consular Officer may in any place where there is no justice of the peace take any declaration hereby required to be made in the presence of a justice.—S. 30 & 31.

Register Book and Port of Registry.—Every registrar shall keep a book, to be called "The Register Book," and enter therein the particulars hereinafter required to be registered. The port or place at which any British ship is registered for the time being shall be considered her port of registry or the port to which she belongs.—S. 32 & 33.⁽¹⁾

The following rules shall be observed with respect to the names of British registered ships, viz.:—

1. Before registry the name of each ship and of the port to which she belongs shall be painted on a conspicuous part of her stern on a dark ground in white or yellow letters of a length not less than 4 inches: ⁽²⁾
2. No change shall be made in the name of any registered ship:
3. No concealment, absence, or obliteration of the above names shall be permitted, except for the purpose of escaping capture by an enemy:
4. The ship shall not be described by or with the knowledge of the owner or master by any name other than the one by which she is registered:

And for every breach of the above rules or any of them the owner and master shall each incur a penalty not exceeding £100.—S. 34.

Application for Registry.⁽³⁾—Every application for the regis-

⁽¹⁾ The former Act required the Port of Registry to be the Port nearest to the place of residence of one of the declaring owners. This section leaves the Port of Registry optional to the owner.

⁽²⁾ Pleasure Yachts may be exempted from this provision with the consent of the Board of Trade and of the Commissioners of Customs.—18 & 19 Vict. cap. 91. s. 18.

⁽³⁾ It is not now requisite, as formerly, that Ships should be registered anew on change of property unless the owners desire it.—G. O. No. 71. 1855.

try of a ship shall in the case of individuals be made by the person requiring to be registered as owner, or by some one or more of such persons if more than one, or by his or their duly authorised agent, and in the case of bodies corporate by their duly authorised agent; the authority of such agent, if appointed by individuals, to be testified by some writing under the hands of the appointers, and if appointed by a body corporate, by some instrument under their common seal.—S. 35.

Survey of Ship.—Before registry, the ship shall be surveyed by a person duly appointed; and such surveyor shall grant a certificate, specifying her tonnage, build, and such other particulars descriptive of the identity of the ship as may from time to time be required by the Board of Trade; and such certificate shall be delivered to the registrar before registry.—S. 36.

Entries in Register Book.—The following rules shall be observed with respect to entries in the register book, viz. :—

1. The property in a ship shall be divided into 64 shares :
2. Subject to the provisions with respect to joint owners or owners by transmission hereinafter contained, not more than 32 individuals shall be entitled to be registered at the same time as owners of any one ship; but this rule shall not affect the beneficial title of any number of persons or of any company represented by or claiming under or through any registered owner or joint owner :
3. No person shall be entitled to be registered as owner of any fractional part of a share in a ship; but any number of persons, not exceeding 5, may be registered as joint owners of a ship or of a share or shares therein:(¹)
4. Joint owners shall be considered as constituting one person only as regards the foregoing rule relating to the number of persons entitled to be registered as owners, and shall not be entitled to dispose in severalty of any interest in any ship or in any share or shares therein in respect of which they are registered :

(¹) These clauses, together with section 43, prohibiting the Registrar from taking any notice of trust, effect a very important alteration in the law. Of partnerships or trusteeships the Registrar will know nothing; such persons, in any number not exceeding five, may be registered as joint-owners. Any dealings with such shares, will require the signature of all the joint-owners. In the event of the death of any such joint-owner, the property will accrue to the survivors, and there will be no transmission within the meaning of the 58th section. In order, therefore, to vest the property in the names of the surviving joint-owners, a certificate of burial only will be required, together with a statement of the date of death and a declaration of the identity of the deceased and the person appearing on the Register Books.

5. A body corporate may be registered as owner by its corporate name.—S. 37.

Declaration of Ownership by individual Owner.—No person shall be registered as owner of a ship or any share therein until he has made and subscribed a declaration, referring to the ship as described in the certificate of the surveyor, and containing the following particulars, viz. :—⁽¹⁾

1. A statement of his qualification to be an owner of a share in a British ship :
2. A statement of the time when and the place where such ship was built, or (if the ship is foreign-built, and the time and place of building not known,) a statement that she is foreign-built, and that he does not know the time or place of her building, and her foreign name ; or (in the case of a ship condemned) a statement of the time, place, and court at, and by which, she was condemned :
3. A statement of the name of the master :
4. A statement of the number of shares in such ship, of which he is entitled to be registered as owner :
5. A denial that, to the best of his knowledge and belief, any unqualified person, or body of persons, is entitled as owner to any legal or beneficial interest in such ship, or any share therein :

The above declaration of ownership shall be made and subscribed in the presence of the Registrar, if the declarant reside within 5 miles of the Custom House of the port of registry, but if beyond that distance, in the presence of any registrar or justice.—S. 38.

Declaration of Ownership by Body Corporate.—No Body Corporate shall be registered as owner of a ship, or of any share therein, until their secretary or other duly appointed public officer has made and subscribed, in the presence of the Registrar of the port of registry, a declaration, referring to the ship as described in the certificate of the Surveyor, and containing the following particulars ; viz. :

1. A statement of such circumstances of the constitution and business of such body corporate as prove it to be qualified to own a British ship :
2. A statement of the time when and the place where such ship was built, or (if the ship is foreign-built, and the time and place of building unknown,) a statement that she is foreign-built, and that he does not know the time or place of her building ; and her foreign name ; or (in the case of a ship condemned) a statement of the time, place, and court at, and by which, she was condemned :

⁽¹⁾ Forms of declaration suited to the various classes of owners, may be had on application to the Registrars.

3. A statement of the name of the master :
4. A statement of the number of shares in such ship, of which such body corporate is owner :
5. A denial that, to the best of his knowledge and belief, any unqualified person or body of persons is entitled as owner to any legal or beneficial interest in such ship, or any share therein.⁽¹⁾—S. 39.

Evidence to be produced on Registry.—Upon the first registry of a ship there shall, in addition to the declaration of ownership, be produced the following evidence ; viz. :

1. In the case of a British built ship, a certificate (which the builder is hereby required to grant under his hand) containing a true account of the denomination and tonnage of such ship as estimated by him, and of the time when, and of the place where, such ship was built ; together with the name of the party (if any) on whose account he has built the same ; and, if any sale or sales have taken place, the bill or bills of sale under which the ship or share therein has become vested in the party requiring to be registered as owner :⁽²⁾
2. In the case of a foreign-built ship, the same evidence as in the case of a British-built ship, unless the person requiring to be registered as owner, or, in the case of a body corporate, the duly appointed officer, declares that the time or place of her building is unknown, or that the builder's certificate cannot be procured, in which case there shall be required only the bill or bills of sale under which the ship or share therein became vested in the party requiring to be registered as owner thereof :
3. In the case of a ship condemned by any competent court, an official copy of the condemnation of such ship.—S. 40.

Penalty on Builder for false Certificate.—If any builder wilfully makes a false statement in any certificate hereby required to be granted by him, he shall, for every such offence, incur a penalty not exceeding £100.—S. 41.

Particulars of Entry in Register Book.—As soon as the foregoing requisites have been complied with, the Registrar shall enter in the register book the following particulars relating to such ship ; viz. :—

1. The name of the ship and of the port to which she belongs :

⁽¹⁾ The declaration made on behalf of any body corporate, must be made before the Registrar of the port of registry.

⁽²⁾ The bills of sale required being for vessels not yet registered, need not be in the form required by the Act.

2. The details as to her tonnage, build, and description, comprised in the Surveyor's certificate :
3. The several particulars as to her origin, stated in the declaration of ownership :
4. The names and descriptions of her registered owner, and if there is more than one such owner, the proportions in which they are interested in such ship. No notice of any trust shall be entered in the register book ; and, subject to any rights and powers appearing by the register book, to be vested in any other party, the registered owner of any ship or share shall have power absolutely to dispose thereof, and to give receipts for money paid or advanced by way of consideration.⁽¹⁾—S. 42 and 43.

Certificate of Registry.—Upon the completion of registry, the Registrar shall grant a certificate thereof;⁽¹⁾ viz.;

1. The name of the ship and of the port to which she belongs :
2. The details as to her tonnage, build, and description comprised in the certificate of the Surveyor :
3. The name of her Master :
4. The several particulars as to her origin, stated in the declaration of ownership :
5. The names and descriptions of her registered owner, and if there is more than one such owner, the proportions in which they are respectively interested, indorsed upon such certificate.⁽²⁾—S. 44.

(1) Shares in shipping are to be deemed to be included in the word "Stock," as defined by the Trustee Act, 18 and 14 Vict. cap. 60, and the provisions of such last-mentioned Act are to be applicable to such shares accordingly. Any persons placed on the Register as owners or mortgagees for the beneficial interest of other parties, should execute a separate instrument, declaring such trust ; but of the trust, or of any term implying a trust, the Registering Officers can take no notice. Any person so beneficially interested will be liable to all the penalties imposed on owners.

(2) The distinguishing signal of a British vessel is to be endorsed on her certificate of registry, conjointly with the official number when appropriated by the Registrar of Shipping.—G. O. No. 118, 1857. The signal letters found in the mercantile Navy List, appropriated to the respective official numbers of ships already registered, are to be endorsed by the Registrar upon existing certificates when they are presented for the purpose of reporting or clearing the vessel.—G. O. No. 4, 1858.

(3) The certificate of registry differs considerably in form from that formerly in use. In any dealings with the vessel, the identity of the vessel and the registry will be proved by the recital merely of the name, port number, and port of registry, official number, and the particulars of the build, description, measurement, and tonnage, found in the certificate and on the Register. The name of the master, or first owner, and the subsequent transfers, will no longer be necessary to prove the identity of any ship.

A certificate, under this Act, is not a document of title. It does not necessarily contain notice of all changes of ownership, and in no case does it contain an official record of any Mortgages affecting the Ship.—G. O. No. 128, 1857.

Change of Owner.—Whenever any change takes place in the registered ownership of any ship, then, if such change occurs at a time when the ship is at her port of registry, the Master shall forthwith deliver the certificate of registry to the Registrar, and he shall indorse thereon a memorandum of such change; but if such change occurs during the absence of the ship from her port of registry, then, upon her first return to such port, the Master shall deliver the certificate of registry to the registrar, and he shall indorse thereon a like memorandum of such change; or, if she previously arrives at any port where there is a British registrar, such registrar shall, upon being advised by the registrar of her port of registry of the change having taken place, indorse a like memorandum thereof on the certificate of registry, and may for that purpose require the certificate to be delivered to him, so that the ship be not thereby detained; and any master who fails to deliver to the Registrar the said certificate, shall incur a penalty not exceeding £100.⁽¹⁾—S. 45.

Change of Master.—Whenever the Master of any British registered ship is changed, the following persons, that is to say, if such change is made in consequence of the sentence of any naval court, the Presiding Officer of such court, but if the change takes place from any other cause, the Registrar, or if there is no registrar, the British Consular Officer resident at the port where such change takes place, shall indorse on the

The certificate will at no time be considered a sure evidence of title to the ship. It will be merely an evidence of the British character of the vessel described in it.

No mortgage will ever be endorsed on the certificate, nor will the title of any owner be at any time impeached by reason of it not being endorsed thereon.

Under the old law, the certificate being taken as an evidence of title, any transfer of which a purchaser had notice by reason of it being endorsed on the certificate, took priority over a transfer that had been recorded on the register at an earlier date, but not also endorsed on the certificate of registry. The old law also allowed registry *de novo* at a port other than the previous port of registry. The bill of sale, from the persons appearing on the certificate as owners, by which the ship has been acquired, being recorded at the port of registry anew. This registry anew might at any time be obtained regardless of a title not appearing on the certificate; a proceeding which, though it did not absolutely defeat the title as appearing on the original register, led to the commission of many frauds and much litigation.

⁽¹⁾ Any Registrar, on being required to do so, will endorse on a certificate of registry the names of the owners and the shares held by them at the date of making such endorsement.

If the vessel be not at her port of registry, the Registrar of such port may be required to certify to the Registrar of the port where the vessel may be, the then state of the ownership of the vessel, in order to its due endorsement on the certificate.

certificate of registry a memorandum of such change, and subscribe his name to such indorsement, and forthwith report the change of master to the Commissioners of Customs in London; and the officers of Customs at any port situate within Her Majesty's dominions may refuse to admit any person to do any act at such port as master of any British ship, unless his name appears upon the certificate of registry as the last appointed master.(¹)—S. 46.

Power to grant new Certificate.—The Registrar may, with the sanction of the Commissioners of Customs, upon the delivery up to him of the former certificate of registry, grant a new certificate; and, in the event of the certificate of registry being mislaid, lost, or destroyed, if such event occurs at any port in the United Kingdom, the ship being registered in the United Kingdom, or at any port in any British possession, the ship being registered thereat, then the Registrar of her port of registry shall grant a new certificate as a substitute; but if such event occurs elsewhere, the Master, or some other person having knowledge of the circumstances, shall make a declaration before the Registrar of any port having a British registrar, at which such ship is at the time, or first arrives after such mislaying, loss, or destruction; and such declaration shall state the facts of the case, and the names and descriptions of the registered owners of such ship, to the best of the declarant's knowledge and belief; and the Registrar shall thereupon grant a provisional certificate, and shall insert therein a statement of the circumstances under which the same is granted.(²) Every such provisional certificate shall, within 10 days after the arrival of the ship at her port of discharge in the United Kingdom, if registered in the United Kingdom, or if registered elsewhere, at her port of discharge in the British possession within which her port of registry is situate, be delivered up to the Registrar thereof, who shall thereupon grant a new one; and if the Master fail to deliver up the same within such time, he shall forfeit £50.—S. 44 to 49.

Custody of Certificate.—The certificate of registry shall be used only for the lawful navigation of the ship, and shall not be subject to detention by reason of any title, lien, charge, or

(¹) No master will be entitled to navigate any ship unless his name be endorsed on the certificate of registry, nor to make any voyage beyond the limits of the home trade, nor to command any home trade passenger ship unless provided with a certificate of service or of competency.—The number of such certificate must be inserted on the certificate of registry.

(²) Before granting a new certificate, a declaration will be required of the circumstances of the loss.

interest whatsoever which any owner, mortgagee, or other person may have, or claim to have, on or in the ship described in such certificate; and if any person whatever, whether interested or not in the ship, refuses, on request, to deliver up such certificate when in his possession or under his control, to the person for the time being entitled to the custody thereof for the purposes of such lawful navigation as aforesaid, or to any registrar, officer of the Customs, or other person legally entitled to require such delivery, it shall be lawful for any justice, or for any competent court, to cause the person so refusing to appear before him and to be examined touching such refusal; and unless it is proved that there was reasonable cause for such refusal, the offender shall incur a penalty not exceeding £100; but if it is made to appear that the certificate is lost, the party complained of shall be discharged, and such justice or court shall thereupon certify that the certificate of registry is lost.⁽¹⁾ If the person charged with such detainer or refusal is proved to have absconded, so that warrant cannot be served upon him, or if he persists in his refusal to deliver the certificate, such justice or court shall certify the fact, and the same proceedings may then be taken as in the case of a certificate of registry mislaid, lost, or destroyed.—S. 50 & 51.

Penalty for using improper Certificate.—If the master or owner of any ship uses or attempts to use for navigation, a certificate of registry not legally granted in respect of such ship, he shall be guilty of a misdemeanor, and it shall be lawful for any commissioned officer on full pay in the military or naval service of Her Majesty, or any British officer of Customs, or any British consular officer, to seize and detain such ship, and to bring her for adjudication before the High Court of Admiralty in England or Ireland, or any court having admiralty jurisdiction in Her Majesty's dominions; and if such court is of opinion that such use or attempt has taken place, it shall pronounce such ship to be forfeited to Her Majesty, and may award such portion of the proceeds of sale as it may think just to the officer so bringing in the same for adjudication.—S. 52.

Certificate lost, to be delivered up.—If any registered ship is either actually or constructively lost, taken by the enemy, burnt, broken up, or if by reason of a transfer to any persons not qualified to be owners of British ships, or of any other matter or thing, any ship ceases to be a British ship, every person who at the time of the occurrence of any of the aforesaid events, owns such ship, or any share therein shall, upon

⁽¹⁾ No question of title can be effected by the possession or non-possession of the certificate of registry.

obtaining knowledge of such occurrence, if no notice has already been given, give notice thereof to the registrar at the port of registry, and he shall make entry in his register book; and, except in cases where the certificate of registry is lost or destroyed, the master of every ship so circumstanced shall, if such event occurs in port, immediately, but if the same occurs elsewhere, then within 10 days after his arrival, deliver the said certificate to the registrar, or, if there be no registrar, to the British consular officer at such port, and such registrar if he is not himself the registrar of her port of registry, or such British consular officer, shall forward the certificate delivered to him to the registrar of the port of registry; and every owner and master who, without reasonable cause, makes default in obeying these provisions, shall for each offence incur a penalty not exceeding £100.—S. 53.

Provisional Certificate.—If any ship becomes the property of persons qualified to be owners of British ships at any foreign port, the British consular officer resident at such port may grant the master of such ship, upon his application, a provisional certificate, stating the name of the ship; the time and place of purchase, and the names of purchasers; the name of master; the best particulars as to tonnage, build, and description that he is able to obtain; and he shall forward a copy thereof, at the first opportunity, to the Commissioners of Customs in London. The certificate so granted shall possess the same force as a certificate of registry until the expiration of 6 months, or until such earlier time as the ship arrives at some port where there is a British registrar; but upon the expiration of such period, or upon arrival at such port, shall be void to all intents.—S. 54.

Transfers and Transmissions.—A registered ship or any share therein, when disposed of to persons qualified to be owners of British ships, shall be transferred by bill of sale, with such description as is contained in the certificate of the surveyor, or as may be sufficient to identify the ship to the satisfaction of the registrar, and shall be executed by the transferor in the presence of, and be attested by, one or more witnesses.⁽¹⁾ S. 55.

Declaration to be made by Transferee.—No individual shall be entitled to be registered as transferee (if resident within 5

⁽¹⁾ Forms of Bills of Sale can be had on application to any Registrar.

In case any Bill of Sale or Mortgage is made in any form, or contains any particulars other than those approved in pursuance of this Act, no Registrar shall be required to record the same without the express direction of the Commissioners of Her Majesty's Customs.—18 & 19 Vict. Cap. 91, Sec. 11.

miles of the Custom House of the port of registry, in the presence of the registrar; if beyond that distance, before any registrar or justice of the peace) of a ship or any share therein until he has made a declaration, stating his qualification to be registered as owner of a share in a British ship, and containing a denial similar to that required in a declaration of ownership by an original owner; and no body corporate shall be so entitled to be registered as transferee, until their secretary or other duly appointed public officer has made a declaration in the presence of the registrar of the port of registry, stating the name of such body corporate, and such circumstances of its constitution and business as may prove it to be qualified to own a British ship, and containing a like denial to that required to be contained in a declaration of ownership made on behalf of a body corporate.⁽¹⁾—S. 56.

Registration of Transfer.—Every bill of sale for the transfer of any registered ship, or of any share therein, when duly executed, shall be produced to the Registrar of the port at which the ship is registered, together with the declaration made by a transferee; and the Registrar shall enter in the register book the name of the transferee as owner of the ship or share comprised in such bill of sale, and shall indorse on the bill of sale the fact of such entry having been made, with the date and hour thereof; and all bills of sale of any ship, or shares in a ship, shall be entered in the register book in the order of their production to the Registrar.⁽²⁾ If the property in any ship or in any share therein becomes transmitted by the death or bankruptcy or insolvency of any registered owner, or in consequence of the marriage of any female registered owner, or by any lawful means other than by a transfer according to the provisions of this Act, such transmission shall be authenticated

⁽¹⁾ The declaration to be the same as on first Registry excepting that the name of the Master is not required.—See Sect. 88.

It may be observed that the duties of a British Registrar cease when any ship has been sold to foreigners, and that no Bill of Sale for such Transfer will be recorded.

It will, however, be to the interest of any foreigner purchasing a British ship, to see that the Certificate of Registry is given up as required by the 53rd Section, in order that the Registry may be closed as speedily as possible against any transaction whereby his title to the ship might be liable to be questioned. On sale of part of a British ship to a foreigner, the shares sold would be forfeited.—See Sect. 103, p. 335.

⁽²⁾ The date and hour of the production of Bills of Sale and Deeds of Mortgages of ships and shares in ships for Registration are to be deemed to be and shall be recorded as the date and hour of Registration, notwithstanding that the actual entry in the Registry Book be subsequently made, special care being taken that the entry be in all cases made at the very earliest period after the production of the Deeds.—G. O. No. 111, Sect. 1857.

by a declaration of the person to whom such property has been transmitted, containing the several statements required to be contained in the declaration of a transferee, or as near thereto as circumstances permit; and, in addition, a statement describing the manner in which, and the party to whom, such property has been transmitted.(')—S. 57 & 58.

Registration of transmitted Shares—The Registrar, upon the receipt of such declaration, accompanied by proper legal proofs, shall enter the name of the person or persons entitled under such transmission in the register book as owner or owners of the ship or share in respect of which such transmission has taken place;(') and such persons, if more than one, shall, however numerous, be considered as one person only in regard to the rule relating to the number of persons entitled to be regis-

(') See note to section 44. This clause virtually prohibits any dealings with a ship, except at her port of Registry. Many ships, will, however be sold to persons not resident in the country or possession of the Port of Registry, for which an immediate title will be required and many purchasers although resident within the country or possession of the Port of Registry, and satisfied as to their title will require their Registry to be transferred to another port.

For the means of doing this see Certificates of Sale, Sections 76-88, and the regulations for Transfer of Registry.—Sections 89, 90.

The priority of Bills of Sale will depend on the date of their production to the Registrar and consequent entry on the Register.

Under the former law the Executors or other representatives of an Owner disposed of his shares by Bill of Sale, producing to the Registrar, the probate or other documents under which they claimed to Act.

The present law in accordance with its principle that the Registrar shall take no notice whatever of any trust, enacts that the executors or administrators, the Husband or the Assignees of any Registered owner, shall, on making a declaration of their title, and producing proof, be entered on the Register as owners in the place of the person whose interest has been so transmitted to them. Once entered as owners, they will have full power to deal with the Shares.

In addition to the declaration, the Registrar will require an official copy of the Adjudication of the Bankruptcy and of the appointment of the official and trade assignees, and a certificate of marriage, which documents the Registrar will retain. The probate or other document in lieu thereof must be produced to the Registrar to note. In the event of the Registrar's having any doubt on the subject, he may, in addition to the above evidence call for a declaration of identity in the prescribed form, and also for a certificate of burial.

As to the proceedings on the death of a joint owner see note (') p. 314.

Any female owner about to marry can secure the separate use of her property by a Deed of Trust in the usual way. Of this Trust the Registrar will take no notice, a Bill of Sale to the Trustees as "Joint Owners" will be all that will be received by him.

(') Shares in Ships registered under "The Merchant Shipping Act, 1854," shall be deemed to be included in the word "Stock" as defined by the Trustee Act, 1850, and the provisions of such Act shall be applicable to such shares accordingly.—18 & 19 Vict. cap. 91. s. 10.

tered as owners. Of the documents hereby required to be produced, the Registrar shall retain in his possession, the following; viz., the surveyor's certificate, the builder's certificate, the copy of the condemnation, and all declarations of ownership. S. 60 & 61.

Unqualified owner entitled by transmission may apply to Court for Sale of Ship.—Whenever any property in a ship or share therein becomes vested by transmission on the death of any owner, or on the marriage of any female owner, in any person not qualified to be the owner of British ships, it shall be lawful, if such ship is registered in England or Ireland for the Court of Chancery, if in Scotland for the Court of Session, or if in any British possession for the Superior Court therein, upon application by or on behalf of such unqualified person, to order a sale of the property so transmitted, and to direct the proceeds, after deducting the expenses thereof, to be paid to the person entitled, or otherwise as the Court may direct. Every order for a sale made by such Court shall contain a declaration vesting the right to transfer the ship or share to be sold in some person or persons named by the Court, and such nominee shall thereupon be entitled to transfer such ship or share in the same manner as if he or they were the registered owner or owners of the same; and every Registrar shall obey the requisition of such nominee in respect of transfer to the same extent as he would be compellable to obey the requisition of any registered owner of such ship or share. Every such application for sale shall be made within 4 weeks after the occurrence of the event on which such transmission has taken place; or, within such further time as the Court may allow, not in any case to exceed the space of one year; and, in the event of no application being made within such period, or of the Court refusing to accede thereto, the ship or said share shall be forfeited.—S. 62 to 64.

Power of Courts to prohibit Transfers.—It shall be lawful in England or Ireland for the Court of Chancery, in Scotland for the Court of Session, in any British possession for any superior court therein, without prejudice to the exercise of any other power such court may possess, upon the application of any interested person, to issue an order prohibiting for a time to be named in such order any dealing with such ship or share; and such court may make or refuse any such order, to annex thereto any terms or conditions it may think fit, and to discharge such order when granted, with or without costs, and generally to act in such manner as the justice of the case requires; and every registrar, without being made a party to the proceedings, upon being served with such order, or an official copy thereof, shall obey the same.—S. 65.

Mortgages.—A registered ship or share therein may be made security for a loan or other valuable consideration, by way of "mortgage." Every such mortgage shall be recorded by the Registrar in the register book, in the order of time in which the same is produced to him for that purpose;⁽¹⁾ and by memorandum under his hand, stating the date and hour, he shall notify on the mortgage that the same has been recorded by him. Whenever any registered mortgage has been discharged, the Registrar shall, on the production of the mortgage deed, with a duly-signed and attested receipt for the mortgage money indorsed thereon, make entry in the register book to the effect that such mortgage has been discharged; and the estate which passed to the mortgagee shall vest in the same person or persons in whom the same would, having regard to intervening acts and circumstances, if any, have vested if no such mortgage had ever been made. If there is more than one mortgage registered of the same ship or share therein, the mortgagees shall, notwithstanding any express, implied, or constructive notice, be entitled in priority one over the other according to the date at which each instrument is recorded in the register books, and not according to the date of each instrument itself.—S. 66 to 69.

Mortgagee not to be deemed Owner.—A mortgagee shall not by reason of his mortgage be deemed to be the owner of a ship, or a share therein; nor shall the mortgagor be deemed to have ceased to be owner of such mortgaged ship or share, except in so far as may be necessary for making such available as a security for the mortgage debt. Every registered mortgagee shall have power absolutely to dispose of the ship or share in respect of which he is registered, and to give effectual receipts for the purchase money; but if there are more persons than one registered as mortgagees of the same ship or share, no subsequent mortgagee shall, except under the order of some court capable of taking cognizance of such matters, sell such ship or share without the concurrence of every prior mortgagee.⁽²⁾ No registered mortgage of any ship or share therein shall be affected by any act of bankruptcy of the mortgagor after the date of the record of such mortgage, notwithstanding such mortgagor at the time may have in his possession and disposition, and be reputed owner of such ship or share thereof; and such mortgage shall be preferred to any right, claim, or interest in such ship or share thereof which may belong to the assignees of such bankrupt.—S. 70 to 72.

(1) See note 1, p. 322.

(2) The covenant of a power to sell is now no longer required.

Transfer of Mortgages.—A registered mortgage of any ship or share in a ship may be transferred to any person, and on the production of such instrument, the Registrar shall enter in the register book the name of the transferee as mortgagee of the ship or shares therein mentioned, and shall by memorandum under his hand record on the instrument of transfer, stating the date and hour, that the same has been recorded by him.⁽¹⁾ If the interest of any mortgagee in any ship, or in any share therein, becomes transmitted in consequence of death, bankruptcy, or insolvency, or in consequence of the marriage of any female mortgagee, or by any lawful means other than by a transfer according to the provisions of this Act, such transmission shall be authenticated and accompanied by such evidence as is required to authenticate a corresponding transmission of property from one registered owner to another.⁽¹⁾ The Registrar, upon the receipt of such declaration and the production of such evidence, shall enter the name of the person entitled under such transmission in the register book as mortgagee of the ship or share in respect of which such transmission has taken place.—S. 73 to 75.

Certificates of Mortgage and Sale.—Any registered owner, if desirous of disposing by way of mortgage or sale of the ship or share in respect of which he is registered at any place out of the country or possession in which the port of registry of such ship is situate, may apply to the Registrar, who shall thereupon enable him to do so by granting certificates of mortgage or certificates of sale, according as they purport to give a power to mortgage or a power to sell.⁽²⁾ Previously to any certificate

(1) Any number of persons not exceeding five, may be registered as joint-mortgagees.

(2) Section 57, enacting that all bills of sale must be recorded at the port of registry, registry anew on change of property can only be procured at such port, and a change of the port of registry can only be made under the regulations for transfer of registry set forth in sections 89 and 90.

These regulations fully meet all the requirements of business relating to vessels sold within the country or possession of the port of registry; but for vessels sold in British ports, not within the country or possession of the port of registry, it would be necessary to incur the risk of sending the bills of sale across the seas to be recorded. The following sections, therefore, provide a salutary power of attorney by which vessels may be sold or mortgaged out of the country or possession of the port of registry.

Certificates of sale and mortgage will always contain a full account of the ownership and incumbrances, and will before delivery be entered on the register. The entry of any certificate of sale will close the register to all further dealings, until the sale shall be returned not acted on; and mortgages made in virtue of a certificate of mortgage will have priority over mortgages entered in the registry-book subsequently to the date of the entry of the certificate.

of mortgage or sale being granted, the applicant shall state to the Registrar, to be by him entered in the register book, the following particulars :—the names of the persons by whom the power mentioned in such certificate is to be exercised, and in the case of a mortgage the maximum amount of charge to be created (if it is intended to fix any such maximum); and in the case of a sale, the minimum price at which sale is to be made (if it is intended to fix any such minimum); the specific place

Any sale or mortgage made in virtue thereof, will be endorsed on the certificate, which for the time being may be regarded as a floating registry of the ship, and as such afford to a foreigner a full guarantee of the validity of his title, and enable any British purchaser to procure immediate registry anew.

It is necessary that a limit of time should be fixed within which the vessel may be sold or mortgaged, but not so that any place or amount should be fixed; but unless certain places are named and a period fixed, not exceeding twelve months, the purchaser will not be protected by clause 4 of sections 80 and 81 against the bankruptcy or insolvency of the owner, nor obviously can the power of revocation, given in section 85, be exercised, unless the place or places have been named.

The certificate of sale for a ship encumbered, will always have on it a notice of the full particulars of the mortgages existing at the time of granting the certificate; on the sale of the vessel under the certificate, such mortgages will be brought forward on the new registry, and on the return of the certificate to the original port of registry, such original registry will remain open as far as relates to any unsatisfied mortgages thereon. The purchaser of such encumbered vessel would therefore be liable to have his title immediately defeated by a sale by the prior mortgagee, which sale might legally be recorded at either port. It is obvious, therefore, that no purchaser of a mortgaged vessel under a certificate of sale could have safe possession, unless at the time of registry anew in his favour the original mortgage deeds were produced and the discharge recorded.

There statutory powers of sale do not interfere with the power any owner possesses in the ordinary course of business to depute any person to act for him under the usual power of attorney; but any sale or mortgage effected under such power will have no validity until recorded at the port of registry.

No certificate of sale can issue except for the sale of the whole ship.

Occasionally it will happen that the several owners of a vessel reside in different countries, and wish to unite in effecting a sale out of the country or possession of the port of registry.

This might be done,—

1st. By the ordinary power of attorney, when the bill of sale and the declaration of ownership must be sent to the port of registry to be recorded, and the purchaser apply to have the registry transferred under the 89th and 90th sections.

2nd. All the owners might transfer their interest to one resident at the port of registry, who would then execute the certificate of sale.

3rd. The absent owners might send to the port of registry an application for the transfer of the registry to the intended port of sale, to be joined in by all the other owners, (see sections 89 and 90), and when the transferred registry has been completed, the bill of sale to the purchaser could be recorded.

or places where such power is to be exercised ; or, if no place be specified, then that it may be exercised anywhere, subject to the provisions hereinafter contained : the limit of time within which such power may be exercised.

No certificate of mortgage or sale shall be granted so as to authorize any mortgage or sale to be made at any place within the United Kingdom, if the port of registry of the ship be situate therein ; or at any place within the same British possession if the port of registry be situate therein ; or by any person not named in the certificate.—S. 76 to 78.

Rules as to Certificates of Mortgage.—The following rules shall be observed as to certificates of mortgage, viz. :—

1. The power shall be exercised in conformity with the directions contained in the certificate :
2. A record of every mortgage made thereunder shall be indorsed thereon by a Registrar or British Consular Officer :
3. No mortgage, *bond fide* made thereunder, shall be impeached by reason of the person by whom the power was given dying before the making of such mortgage :
4. Whenever the certificate contains a specification of the place or places at which, and a limit of time not exceeding 12 months within which, the power is to be exercised, no mortgage, *bond fide* made to a mortgagee without notice, shall be impeached by reason of the bankruptcy or insolvency of the person by whom the power was given :
5. Every mortgage so registered on the certificate shall have priority over all others of the same ship or share created subsequently to the date of the entry of the certificate in the register book ; and if there be more mortgages than one so indorsed the respective mortgagees claiming shall be entitled one before the other according to the date at which a record of each instrument is indorsed on the certificate, and not according to the date of the instrument creating the mortgage :
6. Subject to the foregoing rules every mortgagee whose mortgage is registered on the certificate shall have the same rights and powers and be subject to the same liabilities as he would have had and been subject to, if his mortgage had been registered in the register book instead of on the certificate.
7. The discharge of any mortgage so registered on the certificate may be indorsed thereon by any Registrar or British Consular officer, upon the production of such evidence as is required to be produced to the Registrar

on the entry of the discharge of a mortgage in the register book; and upon such indorsement being made, the estate, if any, which passed to the mortgagee shall vest in the same person in whom the same would, having regard to intervening acts and circumstances, if any, have vested if no such mortgage had been made.

8. Upon the delivery of any certificate of mortgage to the Registrar by whom it was granted he shall, after recording in the register book in such manner as to preserve its priority any unsatisfied mortgage registered thereon, cancel such certificate, and enter the fact of such cancellation in the register book; and every certificate so cancelled shall be void to all intents.—S. 80.

Rules as to Certificates of Sale.—The following rules shall be observed as to certificates of sale, viz. :—

1. No such certificate shall be granted except for the sale of an entire ship :
2. The power shall be exercised in conformity with the directions contained in the certificate :
3. No sale, *bond fide* made to a purchaser for valuable consideration, shall be impeached by reason of the person by whom the power was given dying before the making of such sale :
4. Whenever the certificate contains a specification of the place or places at which, and a limit of time not exceeding 12 months within which, the power is to be exercised, no sale, *bond fide* made to a purchaser for valuable consideration without notice, shall be impeached by reason of the bankruptcy or insolvency of the person by whom the power was given :
5. Any transfer made to a person qualified to be the owner of British ships shall be by bill of sale in the form hereinbefore mentioned, or as near thereto as circumstances permit :
6. If the ship is sold to a party qualified to hold British ships, the ship shall be registered anew; but notice of all mortgages enumerated on the certificate of sale shall be entered in the register book :
7. Previously to such registry anew, there shall be produced to the Registrar, the bill of sale by which the ship is transferred, the certificate of sale, and the certificate of registry of such ship :
8. Such last-mentioned registrar shall retain the certificates of sale and registry, and, after having indorsed on

both, an entry of the fact of a sale having taken place, shall forward the said certificates to the registrar of the former port of registry; and such last-mentioned registrar shall thereupon make a note of the sale in his register book, and the registry of the ship shall be considered as closed; except as far as relates to any unsatisfied mortgages or existing certificates of mortgage entered therein:

9. On such registry anew the description of the ship contained in her original certificate of registry may be transferred to the new register book, without her being re-surveyed,⁽¹⁾ and the declaration to be made by the purchaser shall be the same as would be required to be made by an ordinary transferee:
10. If the ship is sold to a party not qualified to be the owner of a British ship; the bill of sale by which the ship is transferred, the certificate of sale, and the certificate of registry shall be produced to some registrar or consular officer, who shall retain the certificates of sale and registry; and, having indorsed thereon the fact of such ship having been sold to persons not qualified to be owners of British ships, shall forward them to the Registrar of the port of registry of such ship to be noted.
11. If upon a sale being made to an unqualified person default is made in the production of such certificates as are mentioned in the last rule; such unqualified person shall be considered as having acquired no title to, or interest in the ship; and further, the party upon whose application such certificate was granted, and the persons exercising the power, shall each incur a penalty not exceeding £100.
12. If no sale is made in conformity with the certificate of sale, such certificate shall be delivered to the Registrar by whom it was granted, who shall cancel it and enter the fact in the register book, and every certificate so cancelled shall be void to all intents.—S. 81.

Loss of Certificate of Mortgage and Sale.—Upon proof that any certificate of mortgage or sale is lost or so obliterated as to be useless, and that the powers thereby given have never been exercised, or if they have been exercised, then upon proof of the several matters and things that have been done thereunder; it shall be lawful for the Registrar with the

⁽¹⁾ The ship is not required to be re-surveyed, if already registered, but if transferred from the old form of measurement, she must be measured under the present system, and thereby obtain a new certificate.

sanction of the Commissioners of Customs either to issue a new certificate, or to direct such entries to be made in the register book, or such other matter or thing to be done as might have been made or done if no such loss or obliteration had taken place. The registered owner for the time being of any ship or share in respect of which a certificate of mortgage or sale has been granted, specifying the place or places where the power thereby given is to be exercised, may authorise the Registrar by whom such certificate was granted to give notice to the Registrar or Consular Officer at such place or places, that such certificate is revoked; and notice shall be given accordingly; and all registrars or consular officers receiving such notice shall record and exhibit the same to all persons who may apply to them for the purpose of effecting or obtaining a mortgage or transfer under the said certificate of mortgage or sale; and after such notice has been so recorded the said certificate shall be deemed to be revoked and of no effect; and every registrar or consular officer recording any such notice shall state to the registrar by whom the certificate was granted, whether any previous exercise of the power to which such certificate refers has taken place.—S. 82 & 83.

Registry anew, and Transfer of Registry.—Whenever any registered ship is so altered as not to correspond with the particulars relating to her tonnage or description contained in the register book, then the Registrar of the port of alteration, if there be one, or the Registrar of the first port at which the ship arrives after her alteration, having a registrar, shall, on application made to him, and on the receipt of a certificate from the proper surveyor specifying the nature of such alteration, either retain the old certificate of registry and grant a new one containing a description of the ship as altered; or indorse on the existing certificate a note of such alteration, and subscribe his name thereto; and the registrar to whom such application is made, if he be the registrar of the port of registry of the ship, shall enter in his register book the particulars of the alteration so made, and the fact of such new certificate having been granted or indorsement having been made on the existing certificate; but if he is not such last-mentioned registrar, he shall forthwith report such particulars and facts as aforesaid, accompanied by the old certificate of registry in cases where a new one has been granted, to the registrar of the port of registry, who shall retain such old certificate (if any), and enter such particulars and facts in his register book accordingly.(¹) When application is made in

(¹) Any alteration made in a vessel not at her port of registry, will be endorsed on the certificate of registry by the Registrar of the port where

respect of such alteration to the Registrar of the port of registry, he may, if he thinks fit, instead of registering such alteration, require such ship to be registered anew in manner directed on the first registry of a ship; and, if he is not such registrar, he may require such ship to be registered anew; but he shall in such case grant a provisional certificate, or make a provisional indorsement of the alteration made, taking care to add to such certificate or indorsement a statement that the same is made provisionally, and to insert a like statement in his report to the Registrar of the port of registry of the ship. Every such provisional certificate, or certificate so indorsed, shall, within 10 days after the first subsequent arrival of the ship at her port of discharge in the United Kingdom, if there registered, or in the British Possession within which her port of registry is situate, be delivered up to the Registrar thereof, who shall cause such ship to be registered anew. On failure of such registry anew of any ship or registry of alteration of any ship so altered as aforesaid, such ship shall be deemed not duly registered, and shall no longer be recognised as a British ship.—S. 84 to 87.

On change of Owners, Registry anew may be granted, if required.—If, upon change of ownership, the owner or owners desire to have any ship registered anew, although not required by this Act, it shall be lawful for the Registrar of the port at which such ship is already registered, on the delivery up to him of the existing certificate of registry, and on the other requisites to registry, or such of them as the Registrar thinks material, being duly complied with, to make such registry anew, and grant a certificate thereof.—S. 88.

Registry may be transferred from Port to Port.—The registry of any ship may be transferred from one port to another, upon the application of all parties appearing on the

the alteration is made, and reported to the Registrar of the port of registry, who, on having corrected his registry, will advise the chief Registrar in London of the corrections made. If the alterations made are such as to affect the original length or depth of the hull of the vessel, the Registrar will insist on registry anew; while if the alterations are of a less important character, the Registrar need not enforce it; but it will be within his discretion, if the owners so desire, to permit registry anew.

Any alteration affecting the tonnage of a vessel measured under the old Act, but not to such an extent as to require, and the owners not wishing registry anew, the space altered will only be measured by the new rules, and the tonnage so found added to or deducted from the registered tonnage or the engine-room allowance.

If, on alteration, the owners are not prepared to register anew, yet wish to have the entire tonnage ascertained by the new rule, they may do so under the 27th section.

register to be interested in such ship, whether as owners or mortgagees, expressed by a declaration in writing made and subscribed, if the party so required to make and subscribe the same reside at or within 5 miles of the Custom House of the port from which such ship is to be transferred, in the presence of the Registrar of such port, but if beyond that distance in the presence of any registrar or justice of the peace. Upon such application, and upon the delivery of the certificate of registry,⁽¹⁾ the Registrar of the port at which such ship is registered shall transmit to the Registrar of the port at which such ship is intended to be registered notice of application having been made, together with a true copy of all particulars relating to such ship, and the names of all the parties appearing to be interested as owners or mortgagees in such ship; and such last-mentioned registrar shall, upon the receipt of such notice, enter all such particulars and names in his book of registry, and grant a fresh certificate, and thenceforth such ship shall be considered as registered at and belonging to such last-mentioned port, and the name thereof shall be substituted on the stern of such ship in lieu of the name of the port previously appearing. The transfer of the registry of any ship, in manner aforesaid, shall not in any way affect the rights of the several persons interested either as owners or mortgagees, but such rights shall in all respects be maintained and continue in the same manner as if no such transfer had been effected.—S. 88 to 91.

Inspection of Register Books.—Every person may, upon payment of a fee to be fixed by the Commissioners of Customs not exceeding one shilling, have access to the register book for the purpose of inspection, at any reasonable time during the hours of official attendance of the Registrar. S. 92.

Indemnity to Registrar.—No registrar shall be liable to damages or otherwise for any loss accruing to any person, by reason of any act done or default made by him in his character of registrar, unless the same has happened through his neglect or wilful act. S. 93.

Return to be made by Registrar to Commissioners of Customs.—Every registrar in the United Kingdom shall, at the expiration of every month, and every other registrar shall, without delay, or at such stated times as may be fixed, transmit to the

(1) The Certificate of Registry may be delivered up to the Registrar of either Port.—18 & 19 Vict. cap. 91, s. 12.

This option is a great advantage on the transfer of a registry, especially to a distant port, as it admits of a transfer being made while a ship is on her voyage. The new registry will not be completed until the former certificate has been given up and cancelled.

Custom House in London a full return of all registries, transfers, transmissions, mortgages, and other dealings with ships which have been registered by, or communicated to, them in their character of registrars, and the names of the persons who have been concerned in the same, and such other particulars as may be directed by the said Commissioners.⁽¹⁾ S. 94.

The Commissioners of Customs to provide forms. &c.—The Commissioners of Customs shall cause the several forms required or authorized to be used by the second part of this Act, and contained in the schedule thereto, to be supplied to all registrars for distribution, either free of charge or at such moderate prices as they may hereafter direct;⁽²⁾ and the said Commissioners, with the consent of the Board of Trade, may from time to time make such alterations in the said forms as it may deem requisite, but shall, before issuing any altered form, give such public notice thereof as may be necessary in order to prevent inconvenience;⁽³⁾ S. 96.

Commissioners may grant a Pass to a ship not registered.—In cases where it appears to the Commissioners of Customs, or to the governor or other person administering the government of any British possession, that it would be desirable permission should be granted to any British ship to pass, without being previously registered, from one place in Her Majesty's dominions to any other place within the same, it shall be lawful for such commissioners or governor to grant a pass accordingly, which for the time, and within the limits therein mentioned, shall have the same effect as a certificate of registry.—S. 98.

Forgery.—Any person who forges, assists in forging, or procures to be forged, fraudulently alters, assists in fraudulently altering, or procures to be fraudulently altered, any register book, certificate of surveyor, certificate of registry, declaration of ownership, bill of sale, instrument of mortgage, certificate of mortgage or sale, or any entry or indorsement required by the second part of this Act, to be made in or on any of the

⁽¹⁾ These returns are sent daily from all the ports in the United Kingdom; and from the colonies, as often as the means of communication admit, to the Chief Registrar in London, in whose office books of registry are kept for all the ports of the empire.

⁽²⁾ The sum of one shilling is to be charged for every Certificate of Registry.—G. O. No. 69, 1855.

⁽³⁾ In any case in which any bill of sale, mortgage, or other instrument for the disposal or transfer of any ship or shares therein, or of any interest therein, is made in any form or containing any particulars other than the form and particulars prescribed, no Registrar shall record the same without the express directions of the Commissioners of Customs.—18 & 19 Vict., cap. 91, s. 11.

above documents, shall, for every such offence, be deemed to be guilty of felony.—S. 101.

National character.—No officer of Customs shall grant a clearance or transire for any ship until the Master of such ship has declared to such officer the name of the nation to which he claims that she belongs, and such officer shall thereupon inscribe such name on the clearance or transire; and if any ship attempts to proceed to sea without such clearance or transire, any such officer may detain her until such declaration is made.—S. 102.

Penalties.—The assumption of a British character, by using the British flag unduly, unless to escape capture by an enemy; the concealment of the British character, or assuming a foreign one, by a British ship, shall, in either case, subject the vessel to forfeiture, and the master, privy to the latter offences, to be punished for a misdemeanour. If unqualified persons acquire ownership in British ships, save in cases especially provided for, all interest they may acquire shall be forfeited to Her Majesty. Any person making a false declaration⁽¹⁾ touching ownership, shall be deemed guilty of a misdemeanour; and such interest as he may possess be forfeited to Her Majesty. Also, parties without an Admiralty warrant, using improper colours; such as those worn, or resembling those worn, by Her Majesty's ships—the master, owner, or any person hoisting the same shall incur a penalty not exceeding £500.—S. 103 to 105.

Effect of Declaration in this Act, that a ship shall not be recognized as a British ship. Whenever it is declared that a ship belonging to any person or body corporate qualified, according to this Act, to be owners of British ships, shall not be recognized as a British ship, such ship shall not be entitled to any benefits or protection usually enjoyed by British ships, and shall not be entitled to use the British flag, or assume the British national character, but so far as regards the payment of dues, the liability of pains and penalties, and the punishment of offences committed on board such ship, or by any persons belonging to her, such ship shall be dealt with in the same manner as if she were a recognized British ship.—S. 106.

⁽¹⁾ Any person who wilfully makes or assists in making, or procures to be made any false statement concerning the title or ownership of, or the interests existing in any ship, or any share or shares in a ship, or who utters or produces or makes use of any declaration or document containing any such false statement, knowing it to be false, shall be guilty of misdemeanour.—18 & 19 Vict., cap. 91, s. 9.

SAFETY AND PREVENTION OF ACCIDENTS.

[APPLICABLE TO ALL BRITISH SHIPS; AND TO ALL FOREIGN STEAM SHIPS CARRYING PASSENGERS BETWEEN PLACES IN THE UNITED KINGDOM.]

Boats for sea-going Ships.—The following rules shall be observed with respect to boats and life buoys; viz. :—

1. No decked ship (except ships used solely as steam tugs, and ships engaged in the whale fishery) shall proceed to sea from any place in the United Kingdom, unless provided, according to her tonnage, with boats duly supplied with all requisites for use, and not fewer in number nor less in their cubic contents than is specified in the following table :
2. No ship carrying more than 10 passengers shall proceed to sea from any place in the United Kingdom, unless, in addition to those specified, she is provided with a life boat furnished with all requisites for use,—or that one of the aforementioned is rendered buoyant after the manner of a life boat, and also with two life buoys :

Such boats and life buoys shall be kept at all times fit and ready for use, but these enactments shall not apply in any case in which a certificate has been duly obtained under the 10th section of the “Passengers Act, 1852.”

In the following cases; viz. :—

1. If any ship required to be provided with boats or life buoys, proceed to sea without; or if any such are lost or rendered unfit for service in the course of the voyage, through the wilful fault or negligence of the owner or master; or,
2. In case such boats or life buoys are accidentally lost or injured in the course of the voyage, and the master wilfully neglects to replace or repair the same the first opportunity; or,
3. If such boats and life buoys are not kept at all times fit and ready for use :

Then, if the owner be in fault, he shall incur a penalty not exceeding £100; and if the master be in fault, he shall incur a penalty not exceeding £50.—S. 291 to 293.

Officers of Customs not to clear Ships not complying with the above provisions.—No officer of Customs shall grant clearance or transire for any ship required to be provided with boats or life buoys unless the same is duly so provided; and if such ship attempts to go to sea without, any officer may detain her.—S. 294.

REGISTERED TONNAGE.		COLUMN 1. To be carried by Sailing Ships and Steam Ships.										COLUMN 2. To be carried by Sailing Ships and Steam Ships, when they do not carry the Boats in Col. 3.										COLUMN 3. To be carried by Steam Ships which do not carry the Boat in Col. 2.										TOTAL NUMBER OF BOATS.			
Sailing Ships.	Steam Ships.	Boats.					Boats.					Launches.					Boats.					Life Boats.					Sailing Ships.	Steam Ships.							
		Number.	Length.	Breadth.	Depth.	Number.	Length.	Breadth.	Depth.	Number.	Length.	Breadth.	Depth.	Number.	Length.	Breadth.	Depth.	Number.	Length.	Breadth.	Depth.														
Tons.	Tons.	Ft.	Ft.	In.	Ft.	In.	Ft.	Ft.	In.	Ft.	In.	Ft.	Ft.	In.	Ft.	In.	Ft.	In.	Ft.	In.	Ft.	In.	Ft.	In.	Ft.	In.	Ft.	In.	7	4 or 5					
1,000 and upwards	1,000 and upwards	1	18	5	6	2	3	2	3	2	24	5	6	2	6	1	27	8	6	8	8	8	2	22	5	6	2	6	2	28	8	6	3	6	—
800 to 1,000	800 to 1,000	1	18	5	6	2	3	2	3	2	26	6	6	2	8	1	26	8	0	3	8	8	2	22	5	6	2	6	—	—	—	—	—	—	
500 to 800	500 to 800	1	18	5	6	2	3	2	3	2	24	5	6	2	6	1	26	8	0	3	8	8	2	22	5	6	2	6	—	—	—	—	—	4	
360 to 500	360 to 500	1	16	5	6	2	3	2	3	2	24	5	6	2	6	1	25	7	0	3	6	8	2	22	5	6	2	6	—	—	—	—	—	4	
400 to 600	400 to 600	1	16	5	6	2	3	2	3	2	24	5	6	2	6	1	25	6	6	3	3	8	2	22	5	6	2	6	—	—	—	—	—	4	
200 to 400	200 to 400	1	14	5	0	2	2	—	—	—	—	—	—	—	—	1	20	6	0	3	0	8	2	22	5	6	2	6	—	—	—	—	—	3	
100 to 200	100 to 200	1	14	5	0	2	2	—	—	—	—	—	—	—	—	1	16	5	6	2	9	8	2	18	5	6	2	4	—	—	—	—	—	2	
Under 100	Under 60	1	14	5	0	2	2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1		

Note.—In Sailing Ships carrying the Number of Boats above specified, and Steam Ships carrying the larger of the Two Numbers, the Boats are to be considered sufficient, if their aggregate Cubic Contents equal the aggregate Contents of the Boats specified.

In Steam Ships carrying the smaller of the Two Numbers above specified, One of the Boats must be a Launch of the Capacity specified in Col. 2.

In Sailing Ships of 200 Tons Burden and under, not carrying Passengers, a Dingy may be substituted for the Boat in Col. 1.

In Sailing Ships of 150 Tons Burden and under, not carrying Passengers, a substantial Boat of Capacity sufficient to carry the Crew may be substituted for those above specified.

In all Steam Ships, Two Paddlebox Boats may be substituted for any Two of the Boats in Col. 3.

Lights and Fog Signals,—meeting and passing.—The following rules shall be observed, viz. :—

- 1 and 2. The Admiralty shall, from time to time, make regulations requiring the exhibition of such lights and fog signals, by such classes of steam or sailing ships, as they think fit: ⁽¹⁾

(1) ADMIRALTY NOTICE RESPECTING LIGHTS AND FOG SIGNALS TO BE CARRIED AND USED BY SEA-GOING VESSELS, TO PREVENT COLLISION.

To come into operation on and after the 1st October, 1858.

By virtue of the power and authority vested in us, we hereby revoke, as from and after the thirtieth day of September, 1858, the regulations made and published by us on the first day of May, 1852, relating to the Lights to be carried by sea-going vessels to prevent collision :—

STEAM VESSELS.—All sea-going steam vessels, when under steam, shall, between sunset and sunrise, exhibit the following Lights :—

1. A bright white light at the foremast head.
A green light on the starboard side.
A red light on the port side.

2. The mast-head light shall be so constructed as to be visible on a dark night, with a clear atmosphere, at a distance of at least 5 miles, and shall show an uniform and unbroken light over an arc of the horizon of 20 points of the compass, and it shall be so fixed as to throw the light 10 points on each side of the ship, viz. : from right ahead to 2 points abaft the beam on either side.

3. The green light on the starboard side and the red light on the port side shall be so constructed as to be visible on a dark night, with a clear atmosphere, at a distance of at least 2 miles, and show an uniform and unbroken light over an arc of the horizon of 10 points of the compass, and they shall be so fixed as to throw the light from right ahead to 2 points abaft the beam on the starboard and on the port sides respectively.

4. The side lights are to be fitted with inboard screens projecting at least 8 feet forward from the light, so as to prevent the lights from being seen across the bow.

5. Steam vessels, under sail only, are not to carry their mast-head light.

Fog Signals.—All sea-going steam vessels, whether propelled by paddles or screws, when their steam is up, and when under way, shall, in all cases of fog, use as a fog signal a steam whistle, placed before the funnel at not less than 8 feet from the deck, which shall be sounded once at least every five minutes; but when the steam is not up, they shall use a fog horn or bell, as ordered for sailing ships.

SAILING VESSELS.—1. All sea-going sailing vessels, when under way or being towed, shall, between sunset and sunrise, exhibit a green light on the starboard side and a red light on the port side of the vessel, and such lights shall be so constructed as to be visible on a dark night, with a clear atmosphere, at a distance of at least 2 miles, and shall show an uniform and unbroken light over an arc of the horizon of 10 points of the compass, from right ahead to 2 points abaft the beam on the starboard and on the port sides respectively.

3. All such regulations shall be published in the *London Gazette*, and shall come into operation on a day there named; and the Admiralty shall cause them to be printed, and furnish a copy thereof to any owner or master of a ship who applies for the same.
4. All owners and masters shall be bound to notice them, and so long as they continue in force shall exhibit such lights, and use such fog signals as are enjoined by such regulations, and in default, the master or the owner, if in fault, shall for each occasion incur a penalty not exceeding £20.—S. 295.

Whenever a ship proceeding in one direction, meets another ship going in another direction, so that if both ships were to continue their respective courses they would pass so near as to involve risk of collision, the helms of both ships shall be put to port so as to pass each other on the port side; and this rule shall be obeyed by all steam and all sailing ships, whether on the port or starboard tack, and whether close-hauled or not; unless the circumstances of the case are such as to render a departure from the rule necessary, in order to avoid immediate danger, and, as regards sailing ships on the starboard tack close-hauled, to the keeping such ships under command.

2. The coloured lights shall be *fixed*, whenever it is practicable so to exhibit them; and shall be fitted with inboard screens, projecting at least 8 feet forward from the light, so as to prevent the lights being seen across the bow.

3. When the coloured lights cannot be fixed (as in the case of small vessels in bad weather), they shall be kept on deck between sunset and sunrise, and on their proper sides of the vessel, ready for instant exhibition, and shall be exhibited in such a manner as can be best seen on the approach of, or to, any other vessel or vessels, in sufficient time to avoid collision, and so that the green light shall not be seen on the port side, nor the red light on the starboard side.

Fog Signals.—All sea-going sailing vessels, when under way, shall, in all cases of fog, use, when on the starboard tack, a fog horn, and when on the port tack, shall ring a bell. These signals shall be sounded once at least every five minutes.

Sailing pilot vessels are to carry only a white light at the mast-head, and are to exhibit a flare-up light every 15 minutes, in accordance with the Trinity House regulations.

VESSELS AT ANCHOR.—All sea-going vessels, when at anchor in roadsteads or fairways, shall, between sunset and sunrise, exhibit where it can be best seen, but at a height not exceeding 20 feet above the hull, a white light in a globular lantern of 8 inches in diameter, and so constructed as to show a clear, uniform, and unbroken light all round the horizon, at a distance of at least 1 mile.

Given under our hands this 24th day of February, 1858.

CHARLES WOOD.
R. S. DUNDAS.

By Command of their Lordships,
W. G. ROMAINE, *Secretary*.

Every steam ship, when navigating any narrow channel, shall, when safe and practicable, keep to that side of the fair-way or mid-channel which lies on the starboard side of such steam ship.—S. 296 & 297.

If it appears to the court before which any case of collision is tried, that it was occasioned by the non-observance of any rule for the exhibition of lights or the use of fog signals, or of the rule as to the passing of steam and sailing ships, or of the rule as to a steam ship keeping to that side of a narrow channel which lies on the starboard side ; the owner of the ship by which such rule has been infringed shall not be entitled to recover any recompense for damage sustained, unless it is shown that circumstances made a departure from the rule necessary. In case damage to person or property arises from the non-observance of the said rules by any ship, such damage shall be deemed to have been occasioned by the wilful default of the person in charge of the deck at the time, unless it is shown that circumstances made a departure from the rule necessary.—S. 298 & 299.

Build and Equipment of Steam Ships.—The following rules shall be observed as to the build of iron steamships, viz. :—

1. Every steam ship built of iron, of 100 tons or upwards, commenced after the 28th day of August, 1846, and every steam ship built of iron of less burden than 100 tons, commenced after the 7th day of August, 1851 (except ships used solely as steam tugs), shall be divided by substantial transverse water-tight partitions, so that the fore part of the ship shall be separated from the engine room by one, and the after part by another of such partitions.
2. Every steam ship built of iron commenced after the passing of this Act, shall be divided by such partitions into not less than 3 equal parts, or as nearly so as circumstances permit.
3. In such last-mentioned ships, each partition shall be of equal strength with the side plates of the ship with which it is in contact.
4. Every screw steam ship built of iron, commenced after the passing of this Act, in addition to the above partitions, shall be fitted with a small water-tight compartment, inclosing the after-extremity of the shaft.

And no clearance or transire shall be granted for any iron steam ship required to be so divided or fitted, unless the same is done ; and if such ship attempts to ply or go to sea without such clearance or transire, any officer may detain her ; and if such steam ship plies or goes to sea without, the owner shall incur a penalty not exceeding 100*l*.

Steam ships shall be provided as follows, viz. :—

1. Every steam ship, of which a survey is required, shall be provided with a safety valve upon each boiler, so constructed as to be out of the control of the engineer when the steam is up; and if such valve is in addition to the ordinary valve, it shall have an area not less, and a pressure not greater, than the area of, and pressure on, that valve.
2. Every sea-going steam ship employed to carry passengers shall, from time to time, have her compasses properly adjusted, to the satisfaction of the shipwright surveyor.
3. Every sea-going steam ship (unless used only as a steam tug) shall be provided with a hose adapted to extinguish fire in any part of the ship; and capable of being connected with the engines thereof.
4. Every sea-going steam ship employed to carry passengers shall be provided with the following means of making signals of distress, viz., 12 blue lights, or 12 port fires, and 1 cannon, with ammunition for at least 12 charges; or, in the discretion of the master or owner, with such other means of making signals (if any) as may have been previously approved by the Board of Trade.
5. Every home trade steam ship, employed to carry passengers by sea, shall be provided with such shelter for the protection of deck passengers (if any) as the Board of Trade, having regard to the nature of the passage, the number of deck passengers to be carried, the season of the year, the safety of the ship, and the circumstances of the case, may require. And if any such steam ship goes to sea from any port in the United Kingdom without being so provided, then for each default in any of the above requisites the owner, (if in fault) shall incur a penalty not exceeding £100, and the master (if in fault) shall incur a penalty not exceeding £50.—S. 300 and 301.

Penalty for improper Weight on Safety Valve.—If any person places an undue weight on the safety valve of any steam ship, or, in the case of steam ships surveyed as described, increases such weight beyond the limits fixed by the engineer surveyor, in addition to any other liabilities he may incur by so doing, he shall incur a penalty not exceeding £100.—S. 302.

Survey of Passenger Steamers.—Passengers shall be held to include any persons carried in a steam ship, other than the master and crew, and the owner, his family and servants; and the expression "Passenger Steamer," shall be held to include every British steam ship carrying passengers to, from, or between any place or places in the United Kingdom, excepting

steam ferry boats working in chains, commonly called steam bridges.

Every passenger steamer shall be surveyed twice at the least in each year in manner hereinafter mentioned.

For the purposes of this Act, the Board of Trade may, from time to time, appoint such number of shipwright surveyors and engineer surveyors at such ports as it thinks proper, and a Surveyor-general for the United Kingdom; may remove such surveyors, or any of them, and fix and alter the rates of remuneration to be received by them. It shall be lawful for the said surveyors in the execution of their duties to go on board any steam ship at all reasonable times, and to inspect the same, any part thereof, or any of the machinery, boats, equipments or articles on board; or any certificates of the master or mate, but not unnecessarily detaining or delaying the ship from proceeding on any voyage; and, if in consequence of any accident, or for any other reason, they consider it necessary to require the ship to be taken into dock, for the purpose of surveying the hull thereof; and any person who hinders such surveyor from going on board, or otherwise impedes him in the execution of his duty under this Act, shall incur a penalty not exceeding £5. The said surveyors shall execute their duties under the direction of the Board of Trade, and subject to such regulations as that Board may make. Every surveyor who demands or receives, directly or indirectly, from the master or owner of any ship surveyed by him under the provisions of this Act, any fee or remuneration in respect of such survey, otherwise than as the officer, and by direction of the Board of Trade, shall incur a penalty not exceeding £50.

The owner of every passenger steamer shall cause the same to be surveyed at the times hereinafter directed by one each of the said shipwright surveyors and engineer surveyors so appointed; and such surveyors, when satisfied, shall give to such owner declarations as follows.

Declaration of Surveyor.—The declaration of the surveyor shall embrace the following particulars, viz. :—

1. That the hull of the ship is sufficient for the service intended, and in good condition.
2. That the partitions, boats, life buoys, lights, signals, compasses and shelter for deck passengers, and the certificates of the master and mate, or mates, are such, and in such condition, as required by this Act.
3. The time (if less than 6 months) for which the said hull and equipments will be sufficient.
4. The limits (if any) beyond which, as regards the hull and equipments, the ship is not deemed fit to ply.

5. The number of passengers which the ship is considered fit to carry; distinguishing, if necessary, between the respective numbers to be carried on the deck, in the cabins, and in different parts of the deck and cabins; such numbers to be subject to such conditions and variations, according to the time of year, the nature of the voyage, the cargo carried, or other circumstances, as the case requires.

Declaration of Engineer.—The declaration of the engineer surveyor shall embrace the following particulars, viz. :—

1. That the machinery of the ship is sufficient for the service intended, and in good condition.
2. The time (if less than 6 months) for which such machinery will be sufficient.
3. That the safety valves and fire hose are such, and in such condition, as are required by this Act.
4. The limits of the weight to be placed on the safety valves.
5. The limits (if any) beyond which, as regards the machinery, the ship is not deemed fit to ply.

And such declarations shall be in such form as the Board of Trade directs. The owner shall transmit such declarations to the Board of Trade within 14 days after the dates of the receipt thereof; and in default, shall forfeit a sum not exceeding 10 shillings for every day that the sending is delayed. In all cases where it is possible, the said half-yearly surveys shall be made in the months of April and October, and the declarations transmitted on or before the 30th of April, and the 31st of October respectively; but if the owner, for any reason satisfactory to the Board of Trade, is unable to have his ship surveyed in April or October, then he shall have it done as soon thereafter as possible, and transmit such declarations to the Board of Trade within 14 days after the receipt thereof, with a statement of the reasons which prevented the survey at the time prescribed, and in case of delay in transmitting the declarations, shall be liable to a forfeiture similar to that mentioned in the last preceding section.

Upon receipt of such declarations, the Board of Trade, if satisfied that the provisions of the 4th part of this Act have been complied with, shall cause a certificate in duplicate to be issued to the effect, that the provisions of the law have been complied with, and such certificate shall state the limits and particulars regarding passengers, set forth in the declarations.—S. 303 to 312.

Certificates to be issued.—No certificate shall be held to be in force beyond the date fixed by the Board of Trade for the expiration thereof; nor after notice is given by the Board of Trade to the owner, agent, or master, that such

Board has cancelled or revoked the same: also the Board of Trade may require any certificate expired, revoked or cancelled, to be delivered up as it directs; and any owner or master who, without reasonable cause, neglects or refuses to comply therewith, shall incur a penalty not exceeding £10.

The Board of Trade may cancel such certificates in any case which it has reason to believe,—

1. That the declarations of the sufficiency and good condition of the hull, equipments, and machinery of any passenger steamer, or either of them, have been fraudulently or erroneously made; or,
2. That such certificate has otherwise been issued upon false or erroneous information; or,
3. That since the making of such declarations the hull, equipments, or machinery of such ship have sustained any injury, or are otherwise insufficient:

And in every such case the Board of Trade may require the owner to have the hull, equipments, or machinery again surveyed, and to transmit a further declaration or declarations of the sufficiency and good condition thereof, before re-issuing any certificate.—S. 315 & 316.

Certificate to be placed in some conspicuous part of the ship—Penalty for overcrowding.—The owner or master of every passenger steamer shall, on the transmission of any such certificate as aforesaid to him or his agent, cause one of the duplicates thereof to be put up in some conspicuous part of the ship, visible to all persons on board, and shall cause it to be so continued as long as such certificate remains in force and such ship is in use; and in default, such owner or master shall for every offence incur a penalty not exceeding £10. It shall not be lawful for any passenger steamer to proceed to sea or upon any voyage or excursion with passengers on board, unless the owner has transmitted to the Board of Trade the declarations required, and has received from such Board a certificate applicable to the voyage or excursion contemplated; and no officer of Customs shall grant clearance or transire for such a ship unless upon the production of a certificate then in force and applicable; and if any passenger steamer attempts to ply or go to sea without, any officer may detain her; and if a passenger steamer plies or goes to sea with passengers on board, without having one of the duplicates of such certificate put up in some conspicuous part of the ship, the owner thereof shall incur a penalty not exceeding £100, and the master a further penalty not exceeding £20. If the person in charge of any passenger steamer receives on board, or if such ship has in any part thereof, any number of passengers which is greater

than the number allowed by the certificate, the owner or master shall incur a penalty not exceeding £20. and also an additional penalty not exceeding 5 shillings for every passenger over and above the number allowed by the certificate; or, if the fare of any of the passengers on board exceeds 5 shillings, not exceeding double the amount of the fares of all the passengers who are over and above the number allowed, such fares to be estimated at the highest rate payable by any passenger on board.—S. 317 to 319.

Misconduct by Passengers in Steamers.—The following offenders, viz. :—

1. Any person who, after having been refused admission into any steamer by the owner, person in charge, or any person in the employ of the owner thereof, on account of such steamer being full, and after having had the full amount of his fare (if he has paid the same) returned or tendered to him, nevertheless persists in attempting to enter the same; and
2. Any person having got on board any steamer, who, upon being requested upon the like account by the owner, person in charge, or any person in the employ of the owner, to leave such steamer before it has quitted the place at which such person got on board, and upon having the full amount of his fare (if he has paid the same) returned or tendered to him, refuses to comply with such request, shall for each such offence incur a penalty not exceeding 40 shillings, to be paid to the said owner.

The following offenders, viz. :—

1. Any person who travels or attempts to travel in a passenger steamer, duly surveyed, in conformity with the provisions of this Act, without having previously paid his fare, and with intent to avoid payment thereof; and
2. Any person who, having paid his fare for a certain distance, knowingly and wilfully proceeds beyond such distance, without previously paying additional fare for the additional distance, and with intent to avoid payment thereof; and
3. Any person who, knowingly and wilfully refuses or neglects, on arriving at the point to which he has paid his fare, to quit such steamer, shall for every such offence incur a penalty not exceeding 5 shillings, in addition to the fare, such penalty to be payable to the owner.

Every person who, having committed any of the offences mentioned in the 2 preceding sections, or either of them, refuses, on application of the master of the ship or of any other person in the employ of the owner, to give his name and address; or, who on such application, gives a false name or

address, shall incur a penalty not exceeding £20, to be paid to the said owner.

The Master of any home trade passenger steam ship may refuse to receive on board any person who by reason of drunkenness, or who misconducts himself so as to cause annoyance to other passengers: or, if such person is on board, may put him on shore at any convenient place; and no person so refused admittance or so put on shore, shall be entitled to the return of any fare he may have paid.—S. 322 to 325.

Accidents.—Whenever any steam ship has sustained or caused an accident occasioning loss of life or serious injury to any person, or received material damage affecting her seaworthiness or efficiency, the owner or master shall, within 24 hours, or as soon as possible thereafter, send to the Board of Trade a report of such accident or damage, and of the probable occasion thereof, stating the name of the ship, the port to which she belongs, and the place where she is; or, neglecting so to do, he shall for such offence incur a penalty not exceeding £50.

If the owner of any steam ship, owing to her non appearance or to any other circumstance, shall have reason to apprehend that such ship has been wholly lost, he shall, as soon as convenient, send notice in like manner to the Board of Trade; and if within a reasonable time he neglect so to do, he shall incur a penalty not exceeding £50.

In every case of collision, in which it is practicable, immediately after the occurrence, the Master, shall cause a statement thereof, and of the circumstances under which it occurred, to be entered in the official log book (if any); such entry to be signed by the master, and also by the mate or one of the crew, and in default shall incur a penalty not exceeding £20.—S. 326 to 328.

Carrying dangerous Goods.—No person shall be entitled to carry in any ship, or to require the master or owner of any ship to carry therein, any aquafortis, oil of vitriol, gunpowder, or other goods which, in the judgment of such master or owner, are of a dangerous nature; and if any person carries or sends by any ship goods of a dangerous nature without distinctly marking their nature on the outside of the package, or otherwise giving notice in writing to the master or owner at or before the time of carrying or sending the same to be shipped; he shall for every such offence incur a penalty not exceeding £100; and the master or owner of any ship may refuse to take on board parcels that he suspects to contain goods of a dangerous nature, and may require them to be opened to ascertain the fact.—S. 329.

WRECKS,⁽¹⁾ CASUALTIES, AND SALVAGE.

Inquiries into Wrecks.—Whenever any ship is lost, abandoned, or materially damaged; or when any ship causes loss or material damage to any other ship; or, when loss of life ensues from any casualty happening to or on board any ship on or near the coasts of the United Kingdom; or whenever such loss, abandonment, damage or casualty happens elsewhere, and any competent witnesses arrive at or are found in the United Kingdom, it shall be lawful for the inspecting officer of the Coast Guard, or the principal officer of Customs residing near the place where either occurred, or such witnesses arrive or can be conveniently examined; or for any other person appointed for the purpose by the Board of Trade; to make inquiry respecting such losses, and for that purpose he shall have all the powers given by this Act to inspectors appointed by the said Board.—S. 432.

Appointment and Duties of Receivers.—The Board of Trade shall have the general superintendence of matters relating to wreck throughout the United Kingdom, and may, with the consent of the Commissioners of Her Majesty's Treasury, appoint any officer of the Customs, Coast Guard, Inland Revenue, or, any other person, to be a receiver of wreck in any district, and shall give due notice of every such appointment. No admiral, or other person, exercising Admiralty jurisdiction shall, as such, receive or interfere with any wreck, except as hereinafter mentioned.—S. 439 and 440.

Duty of Receiver when any Ship is stranded or in distress.—Whenever any ship or boat is stranded or in distress, on the shore of the sea or of any tidal water within the limits of the United Kingdom, the Receiver of the district, upon being made acquainted with such accident, shall forthwith proceed to such place, and take the command of all persons present, assign such duties to each person, and issue such directions, as he may think conducive to the preservation of such ship or boat, the lives of the persons belonging thereto, and the cargo and apparel thereof; and if any person wilfully disobeys such directions, he shall forfeit a sum not exceeding £50; but it shall not be lawful for such receiver to interfere between the master of such ship or boat and his crew, in matters relating to the management thereof, unless requested by the master. The Receiver, with a view to the preservation of the ship or

⁽¹⁾ Wreck shall include jetsam, flotsam, lagan, and derelict, found in or on the shores of the sea, or any tidal water.—S. 2.

boat, persons, cargo and apparel, may do the following things ; viz. :—

1. Summon such number of men as he thinks necessary to assist him :
 2. Require the master or other person having the charge of any ship or boat near at hand to give such aid with his men, ship or boats as may be in his power :
 3. Demand the use of any waggon, cart, or horses that may be near at hand :
- And any person, without reasonable cause, refusing to comply with any summons, requisition, or demand so made, shall for every such refusal incur a penalty not exceeding £100.

All cargo and other articles belonging to such ship or boat that may be washed on shore, lost, or taken therefrom, shall be delivered to the Receiver ; and any person, whether owner or not, who secretes or keeps possession of, or refuses to deliver such to the Receiver, or to any person authorized by him to demand the same, shall incur a penalty not exceeding £100 ; and the Receiver or other person may take such cargo or article by force from the person refusing to deliver the same.—S. 441 to 443.

Power of Receiver to suppress Plunder and Disorder by force.—Whenever an accident as aforesaid occurs to a ship or boat, and any person plunders, creates disorder, or obstructs the preservation of such ship, boat, lives, or cargo, it shall be lawful for the Receiver to cause such person to be apprehended, and to use force for the suppression of any such plundering, disorder, or obstruction, with power to command all Her Majesty's subjects to assist him in the use of such force. During the absence of the Receiver from the place where such accident occurs, or in places where no receiver has been appointed, the following officers, each in the absence of the other, in the order in which they are named ; viz. :—Any principal officer of Customs, of the Coast Guard, of Inland Revenue, any sheriff, justice of the peace, commissioned naval officer, or commissioned military officer, may do all matters and things authorized to be done by the Receiver ; excepting, that with respect to any goods or articles belonging to such ship or boat, any officer so acting shall be considered as the agent, and shall place the same in the custody of the Receiver ; and no person acting as substitute shall be entitled to any fees payable to receivers, or be deprived by so acting of any right to salvage to which he would otherwise be entitled.—S. 444 and 445.

Power in case of a Ship being in Distress to pass over adjoining lands with carriages.—Whenever any such accident occurs to any ship or boat, all persons, for the purpose of rendering assistance or saving the lives of the persons on board,

or the cargo or apparel thereof,—unless there is some public road equally convenient,—may pass and repass, with or without carriages or horses, over any adjoining lands, without being subject to interruption by the owner or occupier, provided they do as little damage as possible, and on like condition may deposit on such lands any cargo or other article recovered: and all damage that may be sustained in consequence shall be a charge on the ship, boat, cargo, or articles, and shall, in default of payment, be recoverable in the same manner as salvage. If the owner or occupier of land over which any person is authorized to pass for the purposes mentioned, impedes or hinders any such person from so passing or repassing, with or without carriages, horses, and servants, by locking his gates, refusing, upon request, to open the same, or otherwise; impedes or hinders the deposit of any cargo or article recovered from any such ship or boat; prevents such cargo or article from remaining so deposited for a reasonable time, until the same can be removed to a safe place; he shall for every such offence incur a penalty not exceeding £100.—S. 446 & 447.

Power of Receiver to institute Examination with respect to Ships in Distress.—Any Receiver, or in his absence, any justice of the peace, shall, as soon as convenient, examine upon oath as to the following matters:—any person belonging to a ship which may have been in distress on the coasts of the United Kingdom, or any other person able to give account thereof, or of the cargo or stores, viz.:—

The name and description of the ship; the name of the master and owners of the ship and cargo; the ports or places from and to which the ship was bound; the occasion of the distress of the ship; the services rendered; and such other matters or circumstances relating thereto, as the receiver or justice thinks necessary; and such receiver or justice shall take the examination in writing, and make 2 copies, of which he shall send one to the Board of Trade, and the other to the secretary at Lloyd's in London; which last shall be placed by the secretary in some conspicuous situation for inspection, and for the purposes of such examination every such receiver or justice shall have all the powers given to inspectors appointed by the Board of Trade.—S. 448.

Rules to be observed by persons finding Wreck.—The following rules shall be observed by any person finding or taking possession of wreck within the United Kingdom, viz.:—

If the person is the owner, he shall as soon as possible give notice to the receiver of the district, and describe the marks by which such wreck is distinguished; if any per-

son not being the owner finds or takes possession of wreck, he shall as soon as possible deliver it to the receiver; or, making default herein, shall incur the following penalties, viz.:

If he is the owner a penalty not exceeding £100; if not the owner, he shall forfeit all claim to salvage and pay to the owner, if the same is claimed, but if unclaimed, then to the person entitled, double the value of such wreck (such value to be recovered in the same way as a penalty;) and also incur a penalty not exceeding £100.

If receiver suspects or receives information that wreck is secreted or in the possession of some person not the owner thereof, or otherwise improperly dealt with, he may apply to any justice for a warrant, and enter any house or other place, or any ship or boat, to search for and seize such wreck; and if such seizure is made in consequence of information given to the receiver, the informer shall be entitled by way of salvage to such sum as the receiver may allow, not exceeding in any case £5.—S. 450 & 451.

Notice of Wreck to be given by Receiver.—Every receiver, within 48 hours after taking possession, shall cause to be posted up in the Custom House of the port nearest to the place where such wreck was found or seized a description thereof, and of any marks by which it is distinguished, and shall also, if the value of such wreck exceeds £20, transmit a similar description to the Secretary of the Committee of Lloyd's. Where wreck in the custody of any receiver is under the value of £5, is of so perishable a nature or so damaged that, in his opinion, it cannot be advantageously kept; or, if the value is not sufficient to defray the charge of warehousing, the receiver may sell the same before the expiration of the period hereinafter mentioned. Where any admiral, vice-admiral, lord of the manor, or other person is entitled to unclaimed wreck found on any place within a district for which a receiver is appointed, such admiral, &c., shall deliver to such receiver a statement containing the particulars of his title, and the address to which notices are to be sent; and upon such statement and proof of the validity of such title being made, it shall be his duty when he takes possession of wreck found at such place, within 48 hours thereafter, to send a description of the same and of any marks by which it is distinguished, directed to such address. Whenever any dispute arises in any part of the United Kingdom as to the amount payable to any receiver in respect of expenses or fees, such dispute shall be determined by the Board of Trade, whose decision in this matter shall be final.—S. 452 to 456.

Salvage in the United Kingdom.—In the following cases :

Whenever any ship or boat is stranded or otherwise in distress on the shore of any sea or tidal water within the limits of the United Kingdom, and services are rendered by any person,

In assisting such ship or boat ; in saving the lives of persons belonging thereto, and in saving cargo, apparel, or any portion thereof ; and whenever wreck is saved by any person other than a receiver within the United Kingdom, there shall be payable by the owners thereof, to the person by whom such services are rendered, a reasonable amount of salvage, together with all expenses properly incurred in the performance of such services ; the amount in case of dispute, to be determined as follows.—S. 458.

Salvage for Life may be paid by Board of Trade out of Mercantile Marine Fund.—Salvage in respect of lives of persons belonging to such ship shall be payable by the owners in priority to all other salvage claims ; and in cases where ship or boat is destroyed, or where the value of actual expenses incurred after payment is insufficient to pay the amount of salvage due in respect of any life or lives, the Board of Trade may award to the salvors out of the Mercantile Marine Fund such sum as it deems fit, in respect thereof.—S. 459.

Disputes as to Salvage how to be settled.—Disputes with respect to salvage arising within the boundaries of the Cinque Ports shall be determined as heretofore. Elsewhere, in the United Kingdom, when the parties cannot agree to settle by arbitration or otherwise ;

Then, if the sum claimed does not exceed £200, such dispute shall be referred to the arbitration of two justices.

In case of wreck, at or near where the wreck is found ;

In case of services rendered, near to the place where ship or boat is lying, or near to the first port in the United Kingdom, into which such ship or boat is brought after the claim to salvage arises ;

If the sum claimed exceeds £200, the dispute may, by consent, be referred to the arbitration of such justices ; or, if they do not consent, it shall be decided by the High Court of Admiralty in England and Ireland, and by the court of session in Scotland ; provided that if the claimants in such dispute do not recover in such courts a greater sum than £200, unless the court certifies that the case is a fit one to be tried in a superior court, they shall not recover any costs, charges, or expenses incurred in the prosecution of their claim. When disputed cases of salvage are referred to justices, they may either themselves determine them, or call in the aid of an assessor conver-

sant with maritime affairs; and the costs of arbitration shall be paid as directed by their award. Any person feeling aggrieved therewith, may appeal to the Courts of Admiralty in England and Ireland, or the Court of Session in Scotland, provided the sum in dispute exceeds £50. When appeal is made, the justices shall transmit to the proper officer of the Court of Appeal, a true copy of the proceedings had before them with the award made thereon, and a certificate of the gross value of the article respecting which salvage is claimed.—S. 460 to 465.

Payment of Salvage.—Whenever the aggregate salvage payable has been finally ascertained, but a dispute arises as to its apportionment, then, if the amount does not exceed £200, it shall be lawful for the party liable, to apply to the receiver of the district for liberty to pay the amount to him; and he shall receive the same, and grant a certificate, stating the fact of such payment and the services in respect of which it is made; which shall be a full discharge and indemnity to the person to whom it is given; but if the amount exceeds £200, it shall be apportioned as follows:—upon receipt of such amount, the receiver shall distribute the same among the several persons entitled thereto, upon such evidence and in such shares and proportions as he thinks fit, with power to retain any monies that may appear to him to be payable to absent parties; but any distribution so made shall be final and conclusive.—S. 466 & 467.

Manner of enforcing payment of Salvage.—Power of Receiver to sell Property salvaged in cases of Nonpayment.—Whenever salvage is due, the receiver shall act as follows, viz. :—

1. If in respect of services rendered in assisting any ship or boat, or in saving the lives of persons belonging to the same, or the cargo or apparel thereof, he shall detain such ship or boat and the cargo and apparel until payment is made, or process issued by some competent court for the detention of such ship, boat, cargo, or apparel.
2. If in respect of the saving of any wreck not sold as unclaimed in pursuance of the provisions hereinafter contained, he shall detain such wreck until payment is made, or process issued; but it shall be lawful for the receiver, if at any time previously to the issue of process, satisfactory security is given, to release any ship, boat, cargo, apparel, or wreck so detained by him; and where the claim for salvage exceeds £200, it shall be lawful for the Court of Admiralty in England or Ireland, and for the Court of Session in Scotland, to determine any question concerning the amount of security, or the sufficiency of the sureties; and in all cases where security is given to the receiver for

an amount exceeding £200, it shall be lawful for the salvor, the owner of the property salvaged, or their respective agents, to institute proceedings in the aforementioned courts for the purpose of having the questions arising between them adjudicated upon.

Whenever ship, boat, cargo, apparel, or wreck is detained by any receiver for nonpayment, and the parties liable are aware of such detention, then,

1. Where the amount is not disputed, but payment not made within 20 days after the same has become due.
2. Where the amount is disputed, but no appeal lies from the first tribunal to which the dispute is referred, and payment is not made within 20 days after its decision.
3. Where the amount is disputed, and an appeal lies from the decision of the first to another tribunal, and payment is not made, monition taken out, or other proceedings for the prosecution of the appeal instituted, within 20 days, the receiver may forthwith sell the same, or a sufficient part, and out of the proceeds, after payment of sale expenses, defray all sums of money due in respect of expenses, fees, and salvage, paying the surplus, if any, to the owners of the property sold, or other the parties entitled to receive the same. Subject to the payment of such expenses, fees, and salvage, the owner of any wreck who establishes his claim to the satisfaction of the receiver within one year from the date such wreck has come into possession of the receiver, shall be entitled to have the same delivered up to him.—S. 466 to 470.

Unclaimed Wreck in the United Kingdom.—In the event of no owner establishing a claim to wreck before the expiration of a year after it has come into the possession of the receiver, then, if any admiral, vice-admiral, lord of any manor, or other person, has given notice and proved that he is entitled to wreck found at such place, the receiver shall, upon payment of all expenses, fees, and salvage due, deliver up possession to such admiral, &c. If any dispute arises between the receiver and any such admiral, &c., as to the validity of title, or if divers persons claim to be entitled to wreck found at the same place, the matter may be decided by two justices in the same manner in which disputes as to salvage are directed to be determined. If any party is unwilling to refer the same to two justices, or, having so referred, is dissatisfied with their decision, he may within 3 months from the expiration of such year as aforesaid, or from the date of decision, take proceedings for establishing his title in any court of law, equity, or admiralty, having jurisdiction.

But of the revenue arising under this portion of the Act, the Board of Trade, with consent of the Treasury, shall have

power to purchase on behalf of Her Majesty, her heirs and successors, all such rights to wreck as may be possessed by any person or body corporate, other than Her Majesty. If no owner establishes claim to wreck before the expiration of a year as aforesaid, and if no admiral, lord of any manor, or person other than Her Majesty, is proved to be entitled, the Receiver shall forthwith sell the same, and after payment of expenses of sale, deducting therefrom his fees, and all expenses incurred by him, and paying to the salvors such amount as the Board of Trade may determine, pay the balance into the receipt of Her Majesty's Exchequer, as part of the consolidated fund of the United Kingdom.—S. 471 to 475.

Jurisdiction of the High Court of Admiralty.—Subject to the provisions of this Act, the High Court of Admiralty shall have jurisdiction to decide upon all claims whatsoever relating to salvage.—S. 476.

Offences in respect of Wreck.—Whenever any ship or boat is stranded or in distress near the shore of any sea or tidal water in the United Kingdom, and such ship or boat, or any part of the cargo or apparel thereof, is plundered, damaged, or destroyed by persons riotously and tumultuously assembled, full compensation shall be made to the owner—

In England, by the inhabitants of the hundred, wapentake, ward or district.

In Ireland, by the county, town, barony or parish.

In Scotland, by the county, city, or borough, in or nearest to which such offence is committed. Every person who wrongfully removes any part of a ship or boat stranded or in distress, or any part of the cargo or apparel thereof, or any wreck; or endeavours in any way to impede or hinder the saving of such ship, boat, cargo, apparel, or wreck; or secretes any wreck, or obliterates or defaces any marks thereon; shall, in addition to any other penalty or punishment he may be subject to under this or any other Act, for each such offence incur a penalty not exceeding £50; and every person not a Receiver or person authorized to take command in cases of ships being stranded or in distress; or not acting under the orders of such parties who, without leave of the master, endeavours to board any such ship or boat, shall for each offence incur a penalty not exceeding £50, and it shall be lawful for the master to repel by force any such person attempting to board the same. If any person takes into foreign port any ship or boat stranded, derelict, or otherwise in distress on or near the shore of the United Kingdom, any part of the cargo or apparel thereof, anything belonging thereto, or any wreck found as aforesaid, and there sells the same, he shall be guilty of felony, and subject to penal servitude for a term not exceeding 4 years.—S. 477 to 479.

Dealers in Marine Stores, and manufacturers of anchors.—Every person dealing in anchors, cables, sails or marine stores of any description, shall conform to the following regulations ; viz. :—

1. He shall have his name, with the words, "Dealer in marine stores," painted distinctly in letters of not less than six inches in length on every warehouse or other place of deposit belonging to him, or incur a penalty not exceeding £20.
2. He shall keep books, fairly written, and shall enter therein an account of all such marine stores as he may become possessed of, stating, in respect of each article, the time at which, and the person from whom, he purchased or received the same, with a description of that person's business and place of abode ; or incur a penalty not exceeding £20 for the first, and £50 for every subsequent offence.
3. He shall not, by himself or agents, purchase marine stores of any description from persons apparently under the age of sixteen years ; or incur a penalty not exceeding £5 for the first, and £20 for every subsequent offence.
4. He shall not cut up any cable or similar article, exceeding 5 fathoms in length, or unlay the same into twine or paper stuff, on any pretence whatever, without obtaining permit and publishing notice as follows, or incur a penalty not exceeding £20 for the first, and £50 for every subsequent offence. In order to obtain permit, a dealer in marine stores shall make declaration before some justice, stating the quality and description of cable, or other like article, about to be cut up or unlayd : that he purchased or acquired the same, *bonâ fide* without fraud, and without knowledge or suspicion that the same had been come by dishonestly : the name and description of person from whom he purchased or received the same : And it shall be lawful for the justice before whom such declaration is made, or the Receiver of the district where such dealer resides, upon production of such declaration, to grant a permit.

But no dealer in marine stores who has obtained such permit shall proceed by virtue thereof to cut up or unlay any cable or other like article, until he has for the space of one week at the least, advertised in some newspaper published nearest to the place where he resides, the fact of his having so obtained a permit, and specifying the nature of the cable or other article, the place where it is deposited, and the time at which the same is intended to be cut up or unlayd ; and if any person suspects or believes that such cable or other article is his property, he may apply to any justice for a warrant ; who, on the applicant making oath (or affirmation, if a person en-

titled to make an affirmation), may grant a warrant, entitling the applicant to require production of the cable or other article mentioned in the permit, and the book of entries directed to be kept by every dealer in marine stores, to inspect and examine the same; and if the said dealer fails to comply therewith, he shall incur a penalty not exceeding £20 for the first, and £50 for every subsequent offence. Every manufacturer of anchors shall mark in legible characters on the crown and shank under the stock his name or initials, with the addition of a progressive number and the weight of such anchor; or incur a penalty not exceeding £5.—S. 480 to 483.

Salvage by Her Majesty's Ships.—When salvage services are rendered by any ship belonging to Her Majesty, or by the commander or crew thereof, no claim shall be made or allowed for any expense or loss sustained by Her Majesty by reason thereof. No claim whatever on account of salvage services rendered to any ship, cargo, or appurtenances of any ship by the commander, crew, or part of the crew, of any of Her Majesty's ships, shall be finally adjudicated upon unless the written consent of the Admiralty, under the hand of the secretary, has first been obtained; and if any person fails to prove such consent to the satisfaction of the court, his suit shall stand dismissed, and he shall pay all the costs of such proceedings. Whenever services for which salvage is claimed are rendered at any place out of the United Kingdom and the four seas adjoining, by the commander, crew, or part of the crew, of any of Her Majesty's ships, the property alleged to be salvaged, if the salvor is justified in detaining it at all, shall be taken to some port where there is either a consular officer or a vice-admiralty court; and within 24 hours after arriving, the said salvor and the master or other person in charge of the property shall each deliver to the consular officer (or vice-admiralty judge there) a statement on oath, specifying, so far as they respectively can,—

1. The place, condition, and circumstances in which the ship, cargo, or property was when the services were rendered.
2. The nature and duration thereof, and the salvor shall add to his statement.
3. The proportion of the value of the said ship, cargo, and property, and of the freight which he claims for salvage, or the values at which he estimates the said ship, freight, cargo and property respectively, and the several amounts that he claims for salvage in respect of the same; and—
4. Any other circumstances he thinks relevant to the said claim: and the master or person in charge shall add to his statement—
5. A copy of the certificate of registry of the said ship, and of the indorsements thereon, stating any change

which (to his knowledge or belief) has occurred in the particulars contained in such certificate: the state of the title to the ship for the time being, of any incumbrances and certificates of mortgage or sale, and the names and places of business of the owners and incumbrancers, if any. 6. The name and place of business or residence of the freighter (if any) of the said ship, and the freight to be paid for the voyage she is then on. 7. A general account of the quantity and nature of the cargo at the time the salvage services were rendered. 8. The name and residence of the owner of such cargo, and of the consignee thereof. 9. The values at which the said master estimates the said ship, cargo, and property, and the freight respectively, or, if he thinks fit, in lieu of such estimated value of the cargo, a copy of the ship's manifest. 10. The amounts which the master thinks should be paid as salvage for the services rendered. 11. An accurate list of the property saved, in cases where the ship is not saved. 12. An account of the proceeds of the sale of the ship, cargo, or property, in cases where the same, or any of them, are sold at such port as aforesaid. 13. The number, capacities, and condition of the crew of the said ship at the time the said services were rendered. 14. Any other circumstance he thinks relevant to the matters in question. 15. A statement of his willingness to execute a bond, in such amount as the said consular officer or judge may fix, and who, within 4 days after receiving the said statements, shall fix the amount in the bond at a sum sufficient to answer the demand for the salvage services rendered; but such sum shall not exceed one-half of the value which the said ship, freight, cargo, or parts in respect of which salvage is claimed, are worth; and the said consular officer or judge may proceed, *ex parte*, if either of the aforesaid statements is not delivered to him within the required time; but he shall in no case require the cargo to be unladen; notice of the sum fixed shall be sent to the salvor and the master; and upon such master executing a bond for the amount, in the presence of the said officer or judge (who shall attest the same), and delivering it to the salvor, the right of the latter to retain possession shall cease.

But if the ship, cargo, or property, in respect of which the claim is made, is not owned by persons domiciled in Her Majesty's dominions, the right of the salvor to retain possession shall not cease unless, in addition to the said bond, the master procures satisfactory security for the due performance of its conditions, and places the same in the custody of the

officer or judge, or, in the joint possession of the judge and any other person the salvor may appoint.—S. 484 to 489.

Salvage, General.⁽¹⁾—Whenever services for which salvage is claimed are rendered by the commander or crew of any ship, and the salvor voluntarily agrees to abandon his lien upon the ship, cargo, and property upon the master or other person in charge entering into a written and attested agreement to abide the decision of the Court of Admiralty or vice-admiralty, and gives security to such amount as may be agreed on; such agreement shall bind the owners of the ship, freight, and cargo for the time being, their respective heirs, executors and administrators, for the salvage which may be adjudged to be payable to the extent of the security so given; and, upon such agreement being made, the salvor and master or other person in charge, shall respectively make such statements as are required in case of a bond being given, except that such statements need not be made upon oath; and the salvor shall, as soon as practicable, transmit the agreement and statements to the Court which they have determined shall adjudicate.

Whenever the aggregate amount of salvage payable for services rendered in the United Kingdom has been finally ascertained, and exceeds £200; or, rendered elsewhere, of whatever amount; then if any delay or dispute arises as to the apportionment, any court having admiralty jurisdiction may cause the same to be apportioned amongst the persons entitled as it thinks just; and for that purpose, may appoint any person to carry it into effect, and may compel any person under whose control such amount may be to distribute the same, or bring it into court, and for such purposes may issue such monitions or processes as it thinks fit.—S. 497 & 498.

Foreign Goods found derelict to be subject to the same Duties as on Importation.—All wreck, being foreign goods, brought or coming into the United Kingdom or the Isle of Man, shall be subject to the same duties as if imported into the United Kingdom; and if any question arise as to origin, they shall

⁽¹⁾ *Remuneration for Services by Coast Guard.*—In cases where services are rendered by officers or men of the coast guard service in watching or protecting shipwrecked property, then unless it can be shown that such services have been declined by the owner of such property or his agent at the time they were tendered, or that salvage has been claimed and awarded for such services, the owner of the shipwrecked property shall pay in respect of the said services remuneration according to a scale to be fixed by the Board of Trade, so, however, that such scale shall not exceed any scale by which payment to officers and men of the coastguard for extra duties in the ordinary service of the Commissioners of Customs is for the time being regulated.—18 & 19 Vict., cap. 91, s. 20.

be deemed to be the produce of such country as the Commissioners of Customs may determine.—S. 499.

Goods saved from Ships wrecked to be forwarded to the Ports of their original Destination.—The Commissioners of Customs and Excise shall permit all goods, wares, and merchandize saved from any ship stranded or wrecked on its homeward voyage to be forwarded to the port of original destination, and the like saved from any ship stranded or wrecked on its outward voyage to be returned to the port at which the same were shipped; such Commissioners taking security for the due protection of the revenue in respect thereof.—S. 500.(1)

(1) Vessels wrecked on their *homeward voyages*, where the parties are desirous of having the cargoes forwarded to the port of destination, the Collector or Controller may allow the re-shipment thereof, taking care that previously to the delivery, an accurate account (where practicable) be taken of the particulars of the cargo, and that security, by bond, in the full amount of the duties, be given for the due delivery thereof at the destined port; the account to be transmitted by post to the Officers at such port, in order that upon the arrival of the vessel the usual proceedings may take place. But when from particular circumstances the quantity and quality of the goods cannot be ascertained, and the penalty of the bond be calculated, the goods are to be accompanied by Tide Waiters, at the expense of the Crown.—G.O., 1st Feb., 1841.

Vessels wrecked at an outport on their *outward voyages*,—where the parties are desirous of having the goods sent back to the shipping port, the Collector and Controller may allow the re-shipment, without waiting the Board's previous permission in each case; but they are forthwith to report their proceedings, that the Board may give such further directions as the circumstances may require.—G.O., 29th April, 1819.

Foreign goods *saved from wrecked vessels* and landed,—may be shipped in a coasting vessel from the port at which they had been so landed to the port of original destination, a proper account being taken and forwarded in the usual manner, although such vessels may have other goods on board.—G.O., 4th Feb., 1834.

MISCELLANEOUS ORDERS, &c., &c.,

ALPHABETICALLY ARRANGED, AND BROUGHT DOWN TO THE

30th September, 1858.

ACCOUNTS. Returns of Trade and business in future to be made up to the 31st March in each year.—G. O. No. 27, 1856. *See also* G. O. No. 6, 1856.

— Trade Accounts of the United Kingdom to be prepared by the Examiner.—G. O. Nos. 67, 71 and 82, 1849.

— Bills of Entry, for dutiable goods, to be forwarded by the post of the day on which they are passed, and the files of Shipping Bills not later than on the second day after the sailing of the vessel.—G. O. No. 13, 1857.

— Debentures to be accompanied by the relative Shipping Bills.—G. O. No. 13, 1857.

— All public monies are to be brought to Account on the day they are received.—G. O. Nos. 15 and 26, 1850.

— Relating to seizures. Regulations for preparation and control of.—G. O. No. 69, 1851.

— At the Outports, a daily record is to be kept of the work performed by each Landing-waiter, a special Journal being provided at the principal Ports, whilst at other Ports, a record is to be made in the "Appearance Book for Out-door Officers, No. 34," under the head of "Observations."—G. O. No. 77, 1852.

— All goods in packages, except tobacco, wines and spirits, are to be recorded short on the debit side of the Warehousekeeper's register, and the details of delivery marked off in the landing books, subject to the modifications set forth in G. O. Nos. 55, 1849, and 8, 1850.

BARLEY, importations of, to be strictly examined, it having been intimated to the Board that malt is made in Germany for the English market, which might, if proper care be not observed, be passed as barley.—G. O. No. 104, 1857.

BILL OF STORE. British Returned Goods not exceeding £50 in value, and for which a Bill of Store cannot be taken out, books and plate on which no drawback has been received, also drawings executed for amusement and for private use may be delivered free, on declaration, before Landing Surveyors in London, and Collectors and Controllers at the Outports.—G. O. No. 56, 1852.

— *for returned British Goods on which Inland Revenue Drawback has been received.*—On the entry, the Officers are to grant a Certificate to enable the parties to obtain an Inland Revenue Certificate of the repayment of such drawback.—B. M. 29th Dec. 1829, and 18th July, 1834.

BILLS OF HEALTH. Masters of vessels clearing for Gibraltar, or ports in the Mediterranean, are cautioned to provide themselves with Bills of Health, properly authenticated.—G. O. No. 15, 1857.

BULLION, or COIN. Regulations to be observed on importation and exportation thereof.—G. O. Nos. 100 and 108, 1857.

BUTTER damaged, may not be delivered as grease, until one pint of tar, or of spirits of tar, be mixed with every hundred-weight, care being taken that the contents of the package be thoroughly perforated and the tar fully incorporated. The fact of its deterioration is to be noted in the Landing Book; and, upon removal coastwise, its condition is to be specified in the letter of advice. The article is not to be dealt with as unsound, at the port of arrival, if it has left the port or removal in a sound state.—G. O. 9th Feb. 1832, No. 74, 1850, and 79, 1856.

CATTLE, SHEEP, &c., infected with any contagious disease on importation may be destroyed, by order in council, 28th July, 1856.—G. O. No. 74, 1856.

CERTIFICATES of damage, with the dates of issuing the same, are to be duly noted in the Landing-Waiter's blue books.—B. M. 10th July, 1829.

— The original warrant is to be annexed to all Certificates for repayment of duties.—G. O. No. 53, 1849.

— of origin, to entitle British goods to admission into the States of the Zollverein without payment of the extra duty:—The exporter should endorse on the cocket a full description of the goods with a declaration, that they are of British manufacture: the cocket and bill

CERTIFICATES, continued

to be then taken to the Shipping Officer, who, having made the goods shipped, is to return the cocket to the merchant for the Consul's certificate thereon, and deliver it to the clearing Officer.—G. O. No. 120, 1848.

CHEESE, imported in cases, for exportation only, the weights may be taken by average.—B. M. 12th October, 1853.

CINNAMON and Nutmegs may be blended and repacked upon a request being made to the Controller of accounts. B. O. 25th August, 1851, No. 386.

COFFEE in the husk, from a B. P. may be taken out of bond, to have the husk removed, upon the parties giving security for its return.—G. O. 12th March, 1840.

— Allowance for husk to be ascertained in future by actual tare.—B. O. 4th June, 1851, No. 319.

CORDIALS. See *Spirits*.

CORN.—Barrels and bags of flour,—one in ten only to be weighed and the average taken; the whole to be subject to vigilant examination.—G. O. No. 68, 1849.

— Fifty quarters in excess of each prime entry may be delivered, upon a standing deposit of £20, and on compliance with the regulations of the B. M. 9th March, 1849.—G. O. No. 60, 1854.

— On the importation of Corn in bags from a B. P. five (or more bags, if differing in size) out of every hundred are to be measured on board by the City Meter, to form an average from which the whole may be computed by the Meter, and taken account of and delivered by the Tide Waiter, the bags not measured being examined by the Tide Waiter, under the supervision of the proper Officers.—B. M. 7th Dec., 1849.

— *may be landed and meted at approved Suffernance Wharves*, in bags or packages from the United States under the regulations prescribed by B. M. 8th Dec., 1852.

— *Transhipment of, at those ports where the General Regulations are not in force.* See p. 119.

DESPATCHES.—Packages addressed to Foreign Ministers, in charge of a messenger, and claimed as containing despatches, to be delivered without examination; but if the officers suspect that such packages contain customable or prohibited articles, they are to make a special representation to the Board.—G. O. No. 63, 1851.

ENTRIES passed previously to Vessels reporting, not to be acted on, except for fresh butter, meat, poultry, green fruit, and vegetables, which may be entered the day preceding the vessel's report.—B. M. 11th Feb., 1842.

— Post—Parties are not to be called upon to make Post Entries in cases where the duty short paid is under one shilling.—G. O. 9th May, 1838.

— Warehousing Entries for East India or China silk goods subject to rated duties may be received without the weight or measurement being inserted.—G. O. No. 84, 1853.

— should be passed for the station at which the vessel lies, instead of for the place to which the goods may have to be borne.—B. M. 16th Feb., 1848.

— duty paid, to supersede a bonding entry, may be passed prior to the final discharge of the vessel.—B. M. 20th May, 1853.

— warehousing, the particular description of sugar may be altered upon the certificate of the Landing Officers and reference to the Long Room.—B. M. 19 Jan., 1853.

FRUIT AND VEGETABLES from an Outport, under bond, may be delivered upon a prime entry, prior to the receipt of the dispatch.—B. M. 4th Sept., 1849; or on a warehousing entry and duty being paid on the gross weight.—B. M. 10th Nov., 1849.

GOODS FREE—An account thereof to be taken in detail at landing according as such goods were rated heretofore. But in cases where the contents shall be endorsed on the warrant; or, where the invoices are exhibited; or, where average weights, quantities or tares can be taken, the checking thereof, &c., may be confined to a portion of the packages.—B. M. 2nd April, 1845.

— *Sundry goods free of duty, as well as certain goods subject to low rates of duty*, are allowed to be passed by the officers of the Water Guard, whether landed to be housed, or to be delivered overside,⁽¹⁾ under the regulations prescribed by B. M. 16th June, 1853.

— Officers to state how the quantities are obtained; and when taken by themselves, to record whether weighed, tallied, measured or taken by average, as the case may be.—B. O. 9th November, 1853, No. 565.

(1) In order to prevent delay in the delivery of free goods by the absence of a Tide Surveyor, the special Landing Waiters are authorized to pass such goods, in the absence of the Landing Surveyor until further orders.

GOODS FREE, continued :

- If importers elect to take their goods into an approved Examination Floor, the Landing-waiter there stationed is deemed to be the proper officer to perform the examination: the Water-guard officers being enjoined not to quit their duty on the quay, to make examinations on the Floors where Landing Officers are stationed.—B.O. 8th December, 1853, No. 322.
- All goods discharged under the supervision of the Water Guard from 6 o'clock, A.M., to 6 o'clock, P.M., from the 1st March, to the 31st October; and from 7 o'clock, A.M., to 4 o'clock, P.M., from the 1st November, to the last day of February, to be without expense to the parties. But in any case of discharge of goods before and after the above hours, payment is required at the rate of 6*d.* per hour for the attendance of the Tide-waiter.—G.O. No. 68, 1853.
- Perishable articles may be passed previously to entry, by the officers of the Water Guard, before and after the legal hours.—B. M. 9th August, 1853.
- *bonded and drawback*, the shipment of, may be allowed, upon emergencies, before and after the legal hours, under the sanction of the Landing Surveyors.—B.M. 22nd June, 1853.
- *bonded*, in addition to the import marks, are to be marked with a progressive rotation number and the year; the former corresponding with the Comptroller of Account's list of ships: thus, $1\frac{3}{4}$.—G. O. No. 10, 1853.
- *Goods removed under Bond* without re-weighing or examination, being declared for home use only, to be so entered at the port of arrival, and may be again removed, provided that the goods be re-weighed, or re-examined, as the case may be, and duties paid on all deficiencies.—G.O. No. 16, 1854.
- The date of re-weighing or re-examination to be inserted in the Letter of Advice.—G. O. No. 34, 1852.
- to be produced on arrival, and to be entered for duty or for re-warehousing, the officers being specially enjoined to take care that a proper examination be made of the goods on re-warehousing, so as to protect the Revenue from substitution or other improper interference.—G. O. No. 20, 1851, and 46, 1858.
- Increase of weight on coffee, cocoa, and tea removed under bond, the quantity being small, and

Goods removed under Bond, continued:

there being no reason to suspect fraud, the duty thereon may be dispensed with.—B. M. 29th Oct., 1832; 14th March, 1835; and G. O. 27th June, 1848.

—..... *from one port to another for immediate exportation, subject to the following regulations, viz.:*—

1st. That upon bond being given, and a Bond Note issued, a Delivery Order may be granted for the goods, and a Despatch, or Letter of Advice, containing the particulars of the goods, be prepared and transmitted to the Collector and Comptroller at the port of shipment, as at present, with a note thereon of the conditions under which the goods are forwarded.

2nd. That upon the receipt of the Despatch by the Collector and Comptroller at the port of shipment, the particulars thereof be shortly recorded in a book to be kept specially for the purpose, and then forwarded to the Searchers, with two Shipping Bills prepared by the Exporter or his Agent.

3rd. That the whole of the goods intended for exportation be, on their arrival, deposited in the custody of the Searchers, who, after satisfying themselves that the goods correspond with the particulars given in the Despatch and Shipping Bills, are to make a selection of a number of packages for re-weighing or examination, which in large shipments is to be one in five of tobacco or segars; and one in ten of such goods as tea, coffee, dried fruits, wine and spirits in bottles, &c.; and, upon being satisfied, the Searcher may permit the shipment; but should the packages weighed or examined not agree with the Despatch, the whole are to be weighed or examined; all casks of wines and spirits are to be regauged, and one in ten of spirits tested as to strength, previously to shipment; and should any inaccuracy appear, the strength of all the spirits is to be tested. On the shipment being completed, the Searcher may certify the same upon the Despatch and Shipping Bills, retaining one of the latter to be filed with the ship's content, and forwarding the other with the Despatch to the Collector and Comptroller, who are to transmit the Despatch after noting the same in a column in the Despatch Book to the Examiner, and the Shipping Bill to the Comptroller of Warehousing Accounts in London, or the Collector and Comptroller at the port of removal, as the case may be.

Goods removed under Bond, continued:

4th. That should there be found at the port of ship- any discrepancies in the goods so removed, the same be noted on the aforesaid documents, in order that the Exporter may be immediately called upon to pay any duty which may be due thereon before the bond is cancelled, or the circumstance be reported to the Board if necessary.

5th. That all such shipments be deemed to be exportations from the port of removal, and be so recorded in the accounts of the Examiner; but in the event of the whole or any portion of the goods so forwarded for exportation not being shipped within the time specified in the bond, such goods be immediately entered to be warehoused at the port of arrival, and the Examiner and the officers at the port from which the goods were removed apprised thereof accordingly.

6th. That Registers to be used under the Regulation 2, be provided and forwarded on the application of the Collector and Comptroller at those ports where they may be required.—B. M. 23rd Feb. and 28th Feb., 1854, and G. O. No. 50, 1857.

..... *Imported for exportation and removed to another port for immediate shipment.* The Board having had under consideration an application representing that delay and inconvenience are occasioned by the detailed examination of goods imported for exportation and entered for removal from the port of importation to another port, in order to immediate shipment, direct that in such cases goods (except wines and spirits *in casks*) may be removed upon a partial examination only, under the regulations of the minute of 4th March, 1843, by which silks and other manufactured goods imported into this port are allowed to be removed to certain ports, subject to the following regulations, viz. :—

“That the merchant shall deliver to the officers at “the port of importation a full and particular specification, duly declared to, of the contents of each “package, according to the Table of Duties; and that “one-tenth, at least, of the packages be opened and “examined, or such further portion of the same as may “be deemed necessary to satisfy the officers as to the “correctness of the account so rendered :”

“That the goods be then allowed to be removed to “the port of shipment under seals of office, where, on

Goods removed under Bond, continued:

"arrival, a similar partial examination, but not exclusively of the same packages, shall take place, with
 "a view to guard against any fraudulent substitution
 "in the transit of the goods to the port of shipment:"

And further, that, with a view to facilitate the transaction, the regulations in respect to bond, &c., as set forth in General Order, No. 50, 1857, may be applied thereto, thereby placing goods imported at one port, and intended for immediate shipment at another, on the same footing (after partial examination, &c., as before directed) as goods removed from a Bonded Warehouse under the General Order, No. 50, 1857, the exportation being deemed to have taken place at the port of removal.—G. O. No. 58, 1858.

- Deficiencies in transit. The duties thereon to be paid at the port of arrival before certificate is issued to cancel the bond.—G. O. No. 22, 1850. (1).
- Letters of Advice containing the particulars of goods removed, to be forwarded on the day the goods are delivered out of charge.—B. M. 26th July, 1821. But when the merchants do not require the goods to be re-weighed on delivery, the letters of advice are to be forwarded, when practicable, on the day the delivery orders are issued.—G. O. No. 3, 1853.
- mode of marking packages. See G. O. No. 10, 1853.
- consigned to different parties. See G. O. No. 63, 1852.
- Time for re-warehousing, or payment of duty, limited as under. When removed—

By land-carriage, stage-coach, or railway,	10 days.
„ other description of wheel carriage	14 days.
„ inland navigation	... .. 1 month.
„ steam-vessel	... .. 14 days.
„ sailing ditto	... .. not exceeding 1 month.

Parties removing goods to specify their intended mode of conveyance.—B. M. 20th Nov., 1840.

(1) In cases where deficiencies are excessive, a certificate marked (A) is to be issued by the officers at the port of arrival, shewing that the duty has not been paid—and the officers at the port of removal are to call upon the bonder to pay the same, reporting the result to the Board. But where deficiencies are not excessive, a certificate marked (B) is to be issued to the effect that the duty will be charged at the port of arrival.—G. O. No. 79, 1851:

Goods removed under Bond, continued:

- under bond, and foreign free goods, may be removed in the same vehicle, if kept distinct.—B. M. 23rd Feb., 1854.
- warehoused for removal, may be sent without examination, provided the particulars are endorsed upon the warrant, the goods forwarded under seals of office and the usual bond, and that the gross weights of the packages have been previously taken and recorded.—B. O. 20th Sept. 1853, No. 362.
- *for Naval Officers in Commission*.—Goods from the Bonded Warehouses may be removed for the purpose of being shipped duty free, for officers serving on board H. M. ships, under the regulations prescribed by B. M. 30th Sept. 1850.
- *from British India*, by the P. and O. Steam Packet Company, *via Egypt*, may be admitted as of and from a B. P. on a declaration being made by the master that the goods were received from a British vessel from Calcutta, Madras, or Ceylon, as the case may be.—B. M. 20th July, 1844.
- the produce of Cochin and Travancore to be treated as the produce of B. P. in India.—G. O. No. 25, 1853.
- *reported under a different denomination*, excepting spirits and tobacco, may be delivered, provided the Landing Surveyor certify in the Landing-book that the parties' explanation was satisfactory, and that no fraud was intended.—B. O. 10th August, 1853, No. 503.
- a general abstract of all goods, except silk goods and goods at value, to be made at the end of each Landing-book.—G. O. No. 148, 1855.

GREASE. See *Butter damaged*.

GUANO—License granted to Messrs. Ord, Hindson and Hayes, to raise and take away Guano from the Kooria Maria Islands.—See G. O. No. 54, 1858.

HOUSES, *constructed in Bond for Exportation*—regulations respecting.—B. O. 2nd Nov., 1840; 9th Jan., 1841.

ICE may be landed from 6 A.M. to 6 P.M. from the 1st March to the 31st October, and from 7 A.M. to 4 P.M. from the 1st day of November to the last day of February without expense to the parties.—B. M. 15th June, 1853.

JERQUEE's Report Book should contain the names of all vessels arriving, whether in ballast or with cargo; and the tide surveyors who rummage the vessels should report the result to that officer.—G. O. No. 60, 1852.

— Regulations in respect to the check exercised on the gauge of wines and spirits.—G. O. No. 11, 1854.

LETTERS. Ship Letters.—In order to secure to the captains of vessels their own gratuities, viz., twopence on each letter, and one penny on each newspaper, for bringing such letters and newspapers from parts beyond the seas; and to prevent any misunderstanding between masters of vessels and boatmen, pilots, or other trustworthy seamen, the Post-office authorities, in remuneration to such boatmen, pilots, &c. applying to captains to land their letters, &c. from on board their respective vessels, will allow a sum not exceeding one penny for each letter, on the safe delivery of such letters at the Post-office of the first port or place they may touch or arrive at; and the Postmaster of such place, where such letters are delivered, is authorised to pay such boatmen, pilots, or other trustworthy seamen, the aforesaid gratuities, without the order, verbal, or in writing, of the captain by whom such letters are sent.

— Every master of a vessel outward bound, who shall refuse to take a post letter bag, tendered to him by an officer of the Post-office for conveyance, shall forfeit £200; and every master of a vessel who shall open a sealed letter bag with which he shall be intrusted for conveyance, shall forfeit £200; and every master of a vessel who shall take out of a letter bag a letter or any other thing, shall forfeit £200; and every master of a vessel who shall not duly deliver a letter bag with the contents at the Post-office on his arrival in port, *without wilful and unavoidable delay*, shall forfeit £200; and every person to whom letters may have been intrusted by the master of a vessel to bring on shore, who shall break the seal, or in any manner wilfully open the same, shall forfeit £20; and every master of a vessel who shall refuse or neglect to make the declaration of having delivered his ship's letters to the Post-office, as required, shall forfeit £50.—3 & 4 Vict., cap. 96, s. 6.

LIGHT DUES.—Previously to clearing vessels outwards, the officers are to require the production of certificates of payment of Light Dues.—G. O. No. 141, 1847.

— Remittances—when to be made.—G. O. No. 35, 1856.

MOLASSES removed from bond to distilleries.—The attendance of the officers to be dispensed with, the molasses being re-weighed prior to delivery.—G. O. No. 29, 1857.

NUTMEGS may be blended and repacked on a request being made to the Controller of Accounts.—B. O. 25th Aug., 1851, No. 386.

OFFICERS OF CUSTOMS: *Amended Rules on admission into the Service.* See pp. 291—299.

- shall not be compelled to serve parochial or other local offices, or on any jury or inquest.—16 & 17 Vict., cap. 107, s. 7.
- Instructions are to be delivered to their successors in office.—G. O. No. 80, 1849.
- not to purchase goods deposited in warehouses under their charge.—B. O. 14th April, 1808; nor at the Customs' Sales.—G. O. 10th May, 1848.
- taking charge of an official book—not being a warehouse keeper's register, nor a landing book—are to record on the fly-leaf the date of the book having been first used by them, and whether it was free from arrear.—G. O. No. 126, 1855.
- are required, when practicable, to report upon papers referred to them, on the day on which they are received, or the following day, and on no pretence is a report to be delayed beyond three days, without special reason being assigned.—B. M. 14th June, 1822.
- when reporting upon any application for the admission of tobacco, segars or snuffs brought in baggage, and not manifested nor reported, are to state whether the parties acknowledge, prior to the examination, that such goods were contained therein; and whether they are satisfied that there was no intention to evade payment of the duty.—B. O. 30th Sept., 1850.
- are required to deposit their books daily at the office from whence they are issued.—B. O. 23rd Dec. 1817.
- are to note in their blue books, certificates of damage, with the dates of granting and issuing the same.—B. O. 10th July, 1829.
- becoming insolvent or bankrupt, will be considered, *ipso facto*, superseded.—G. O. No. 49, 1846.
- in case of post entries, are to leave sufficient goods in charge to cover the duties.—B. O. 25th Oct. 1820.
- are to note in the landing books the particular packages opened and examined by them.—G. O. No. 131, 1847.

OFFICERS OF CUSTOMS, continued :

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- *Attendance at the Bonding Premises*—When the delivery of any goods from the warehouse has commenced before four o'clock, and can be completed by half-past four, the attendance of the officers may be required until the latter hour, except in the months of January and December, in which months, if a delivery of goods has commenced before sunset, the attendance of the officers may be required until a quarter past four o'clock, for the purpose of completing such delivery. (1) B. M. 15th April 1848.
 - *Collectors, except at Liverpool*, to make one annual examination at least of every Book kept at the Port, and record such examination on the fly leaf by the word "Examined."—G. O. No. 113, 1855.
 - *Jerquers* are to occasionally compare the visits of the Tide Surveyors as shewn in the Visitation Book with the Tidewater's Blue Books, except at the ports of London and Liverpool.—G. O. No. 120, 1855.
 - *Landing Surveyors* are to give receipts for warrants, and to examine goods at value.—B. O. 10th June, 1829.
 - are occasionally to select packages for re-weighing from those put into warehouse, as a check upon the Landing Waiter.—B. O. 2nd Feb., 1833.
 - to have custody of deposit monies received from merchants for the attendance of Officers beyond the legal hours.—B. M. 24th June, 1837.
 - at this port, and at the several packet ports, may allow amendment of Entries of Goods detained for undervalue when the difference of duty does not exceed 10s.; when it does exceed 10s., and not 20s., if the extent of undervaluation be not greater than 50 percent.; and when the amount of duty does not exceed 10s. in cases of Goods entered under a wrong denomination, B. M. 8th Dec., 1851.
 - may allow Warehousing Entries for sugar of an inferior denomination to be altered to a superior one.—B. M. 19th Jan., 1853.
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(1) In cases of emergency, and upon a written request from the warehouse-keeper, or other parties concerned, the superintendents of lockers may allow the warehouses to remain open till five P. M., except in December and January, and then only till half-past four P. M.—The tobacco warehouse, however, to be kept open only on a written request to the landing surveyor, whose attendance is required, as also that of the superintendent of lockers, the Crown being put to no expense.—B. O. 20th November, 1851, No. 614.

OFFICERS, *Landing Surveyors*, continued :

- at this port, and Collectors and Comptrollers at the outports may receive Declarations, and permit the delivery of articles duty free in the following cases:
— British returned goods not exceeding the value of £50, for which a Bill of Store cannot be taken out.— Books and plate on which drawback was not received upon exportation.— Drawings executed by parties for their amusement and for private use.— G. O. No. 56, 1852.
- *Landing Waiters* appointed to weigh goods, (such as sugar, rice, &c.), sorted and lotted in warehouse are to apply to the Registrar for the *Tally Book* that the number of packages brought to scale may be compared and all discrepancies noted.— B. M. 2nd July, 1851.
- In case of deficiency of goods reported, are to require an explanation from the master as to whether the missing packages arrived in the ship; and if it should appear that the "Report" was erroneous and the master fail to apply for amendment thereof, *within a very limited period*, the Officer is to bring the matter under the notice of the Board.— B. M. 27th March, 1850.
- when reporting a detention, to annex the warrant for the goods. After the order of the Board has been made, the papers to be forwarded to the Collector that the duties and fine may be received. The amount of the latter to be endorsed upon the warrant and forwarded to the officers, as their authority to deliver the goods.— B. M. 24th Jan., 1854.
- when lotting goods for the sale, to apportion the several values when more than one parcel of goods at value are included in the same lot.— B. O. 7th March, 1854.
- *Tide Surveyors*.— As a general rule, vessels from North America should be doubly boarded on arrival, one Officer being withdrawn so soon as the vessel has been sufficiently rummaged.— G. O. No. 145, 1847.
- may deliver duty-free, from surplus stores of ships from foreign parts, one barrel of flour, and one barrel of oatmeal, or two barrels of either, when only one sort is required.— G. O. No. 43, 1854.
- are to superintend the landing of foreign cattle that may arrive during the legal hours, or before and after the legal hours, and to make the usual return of the number landed.— B. M. 10th July, 1851.

OFFICERS, *Tide Surveyors*, continued:

- visits to Tide Waiters boarded, to be frequent and irregular, at all hours of the night; special visitations to be ordered by the Collector and Controller at least four times a quarter, and a half-yearly return forwarded to the Board, showing the visits made, specifying the hours, and the result.—G. O. Nos. 142, 1847; 33 and 46, 1849.
- at outports to note the hour and day of entry in Tide Waiters' boarding bills.—G. O. No. 107, 1848.
- to deliver the Tidewater's books direct to the Jerquer.—G. O. No. 24, 1851.
- Treasury regulations governing the promotion of Tide Surveyors, Superintending Lockers and Lockers to the rank of Landing Waiters.—G. O. No. 123, 1853.
- *Tide Waiters* and *Boatmen* are entitled to the sole benefit of seizures made by them, unless a superior Officer had been present, or had given such information as may have led to the seizures being made.—G. O. No. 5, 1843.
- when singly boarded on vessels lying apart from others, or not near to officers with whom a joint watch could be kept, are relieved from keeping watch between the hours of 6 P. M. and 6 A. M.—G. O. No. 82, 1856.
- *Tide Waiters' Tallies*. Under the regulations laid down in the B.O., 24th June, 1851, the Landing Waiter, when appointed to a ship, is to be furnished by the Registrar with the Tide Waiter's account of the number of packages delivered from that ship, with particulars of any excess or deficiency of Report, and whether any packages have been put under stop by the Tide Waiter, that he may compare the quantities with the number brought forward to the scale.
- books and tallies to be compared by the Landing Surveyor as often as practicable with those of the dock companies.—B. O., 17th Jan., 1850.
- *Out-door Officers* and *Boatmen* receiving daily pay, and all other sea-going officers, and men holding appointments in the public service, excepting coast-guard men, or men belonging to cruizers, may be required, in case of invasion or danger, to join H. M. navy, and form part of the crew.—16 and 17 Vict. cap. 73, s. 14.
- Inferior officers absent by hurts received in the execution of their duty, to be allowed sick pay for Sundays as well as other days.—B. M. 8th Sept., 1846.

OFFICERS, continued:

- are directed to secure the attendance of an Inland Revenue Officer before they enter houses or other places in search of private stills.—G. O., No. 20, 1849.
- No Certificate of character is allowed to be granted by an officer to any person belonging to, or who may have left the Service without the Board's previous sanction.—G. O. No. 79, 1857.
- *Removed to another Port.* Particulars of Service, conduct and character to be communicated to the Collector or principal officer of the department to which the party may have received orders to proceed.—G. O. No. 107, 1856.
- *Coast Officers* to keep a journal of the duty daily performed by them.—G. O. No. 84, 1855.
- *Coast Officers and Lockers* are to be allowed to compete for the vacancies of Landing Waiter, to which the Board are empowered to promote under Treasury Minute of the 6th December, 1853.—G. O. No. 45, 1857.
- No Coast Officer, Tidewaiter, or Boatman to be promoted to the office of Tide Surveyor, unless qualified to measure vessels under the "Merchant Shipping Act."—G. O. No. 87, 1855.
- *Lockers* at the several outports are to keep regular journals of receipts and deliveries, in order that the Supervising officers may be enabled to ascertain by inspection, from time to time, the duties performed, in the same manner as is done by Landing Waiters under G. O., No. 77, 1852, and No. 101, 1854.
- *Waterguard.*—Distribution of rewards allowed on account of seizures to be in future awarded in the proportions set forth in the schedule to the G. O. No. 115, 1857.
- *Weighers and other day-pay Officers.*—A record to be in future kept of their employment at the outports.—G. O. No. 87, 1857.
- *and Clerks* prohibited from holding agencies to Loan, Insurance or other Companies.—G. O. No. 121, 1857.
- *Travelling Expenses,* regulations affecting.—See G. O., Nos. 9 and 128, 1846; 47, 1847; 71, 1854, and 179, 1855.
- *Special or extra Services.*—Applications for remuneration are to be made at the close of each quarter, and controlled without delay, that the list may be sent to the Treasury within one month.—G. O. 43, 1850.

OFFICERS and CLERKS, continued :

- *Remuneration for extra Attendance*.—See G. O., No. 65, 1854.
- *Subsistence allowance*—Applications for, are to be made, at or before the end of the quarter in which the removal takes place.—For regulations see B.M. 31st Jan., 1833 ; 1st Jan., 1834 ; G. O. 15th Oct., 1842 ; and G. O. Nos. 76, 1849, 42, 1850, 71, 1854, 33, 1855, and 17, 1856.
- *Salaries*, Regulations regarding.—G. O. Nos. 44, 1849 ; 2, 1853 ; 29 and 74, 1855, and 12, 1857.
- To be stopped when queries are outstanding.—G.O. 8th May, 1849.
- monthly payments to day-pay officers and half-quarterly payments to all other officers and clerks sanctioned.—G. O. Nos. 101, 1853, and 74, 1855.
- *and other allowances*, payable quarterly, to be in future calculated to 31st March, 30th June, 30th Sept., and 31st Dec.—G. O. No. 29, 1855.
- *to Officers and Clerks on probation*.—G. O. No. 83, 1856, and No. 12, 1857.
- *Attendance, Fines, &c., regulations affecting*.—B. M. 8th, 22nd, and 29th July, 1831 ; 12th Dec., 1832 ; 30th April, 16th June, 23rd July, 1836, and G. O. No. 28, 1853.
- *Attendance, on Merchants' account, of day pay officers*.—See G. O., No. 75, 1856.
- *Moneys paid to Officers when employed on Merchants' account*, how to be brought to account.—See G. O. No. 107, 1855.
- *Absence*. Officers or Clerks absent on the false plea of illness, or without sufficient cause will be visited with the utmost severity.—G. O. No. 99, 1857.
- Sick notes from, to state the nature of complaint, places of residence ; and to reach the office by the legal hour.—B. M. 22nd April, 1831 ; and 5th Oct., 1825.

PACKAGES.—All empty packages shall be put aside, and not be delivered by the tidewaiter, until that portion of the cargo to which they may belong shall have been delivered at the station.—B.O. 22nd Oct., 1851, No. 46.

PACKAGES, continued :

- *bearing an address*, if not applied for after having been three days in the Queen's warehouse, the warehouse-keeper is to give notice to the owners of their arrival and apprise them of the steps necessary to be taken for the clearance of the packages.—G. O. No. 25, 1856.
- *all British returned empty* may be delivered without a declaration being made, provided the officers are satisfied that they are of British manufacture.—G. O. 22nd June, and 19th August, 1857.

PERFUMED SPIRITS. *See Spirits perfumed*, p. 385.

PLATE PRESENTATION.—The remission of duty, or exemption from a return of drawback on re-importation, will only be granted in future on presents made by foreign princes or public bodies abroad. Or, sent out by public bodies from this country to the colonies. Or purchased by subscription, and presented to individuals as testimonials of special and eminent services rendered by them to the public.

The following cases are not deemed to apply.—Cups won at regattas or horse races. Plate presented by officers of any military or civil corps as testimonials of their esteem and regard. Presents made by subscriptions, or by individuals, to such professional men as surgeons, surveyors or chaplains, to testify the donors' sense of the meritorious manner in which they have executed the duties of their several professions. Presents made to captains of ships by their passengers, or by masonic lodges to members of the same, as marks of esteem or affection : and others of a like nature.—B.M. 10th Feb., 1851.

- *British, transmitted to another port for exportation.*—A letter of advice to be forwarded by the examining searcher, together with the Duplicate Shipping Bill (should such be required by the exporter). A notification of the letter, as well as the particulars of the examination, should be recorded on the original Shipping Bill, the receipt of the Railway authorities obtained, and both forwarded on the following morning to the principal Searcher's office, to be there retained until the Certificate of Shipment is received from the outport.—G. O. No. 90, 1853.

POTATO SYRUP OR PASTE.—Importations of, to be scrutinized, being inadmissible at any rate of duty less than that chargeable on Sugar.—G. O. No. 60, 1858.

PRICKING NOTES.—The Searchers at this port may give credit until the following morning for the pricking notes for wine entered for exportation on board steam vessels.—B.M., 22nd Nov., 1850, and 4th June, 1851.

QUARANTINE.—Vessels from the Mediterranean and the Levant, not furnished with Consular Bills of Health, to be detained.—G. O. No. 40, 1852.

— Passengers making a declaration that they have had an attack of yellow fever at some former period, and satisfying the officer of health thereof, may be permitted to land, notwithstanding that the vessel is under quarantine on account of that disease.—G. O. No. 53, 1853.

RE-PACKING REGULATIONS.—The practice of re-packing certain goods in the bonded warehouses, will be found in B. M. 20th February, 1824. *For mode of procedure.* See p. 169.

— When the contents of a package upon which an average tare has been allowed, are subdivided in warehouse, the gross weight should be first ascertained, and the actual tare afterwards taken and deducted from such gross weight.—G. O. 14th May, 1845.

— The undermentioned articles, when re-packed for exportation, are to be restricted to packages containing not less than the quantities specified against each, viz.:—
Tea 12 lbs. | Pepper 28 lbs.
Currants . . 14 lbs. | Nutmegs & Spices 14 lbs.

The separation of articles in internal packages, such as Essential Oils, Figs, &c., being left to the discretion of the Landing Surveyor.—G. O. No. 24, 1844.

REPORTS, Amendment of, not necessary for Free Goods, either in excess or deficiency, nor for corn or firewood, unless the quantity be considerable; nor for other goods, when the duty does not exceed 30s. if the officers be satisfied that no fraud was contemplated.—B. M. 27th February, 1852.

—..... *nor for the following Low-duty Goods, viz.:*—
Apples raw, Arrow Root, Biscuit, Bread, Cassava Powder, Cherries raw, Coir Rope, Twine and Strands, Copper Ore, Copper Regulus, Copper unwrought, Copper partly wrought, Copper in plates, Copper Coin, Fruit raw, Grapes, Mandioca Flour, Manna Croup, Medlars, Onions, Pearled Barley, Pears raw, Potatoe Flour, Powder unenumerated, Quinces, Rice, Sago, Semolina, Tapioca, Tallow B. P., Walnuts, provided the number of packages short landed does not exceed 2

REPORTS, continued :

per cent. of the quantity reported, and provided no fraud was intended.—B. M. 29th Jan., 18th Oct., 1853, and 28th January, 1856.

— *amendment of dispensed with for Wood Goods*, in excess, or deficient of the quantity reported when the amount of duty does not exceed 30s., unless the quantity in excess or deficient shall without reference to the duty, be considerable ; the Landing Surveyor and Landing Waiter, certifying in all cases in the Landing Book, that they are satisfied no fraud had been intended or committed.—G. O. No. 98, 1856.

— Declarations upon amendments of Reports for small quantities of Wood Goods from a B.P. may be dispensed with, in cases where the quantity in excess does not exceed five Loads, provided the Landing Surveyor be satisfied that the goods in excess are of the same description and produce as that part of the cargo specified in the Certificate of Clearance.—G. O. No. 84, 1852.

RICE may be taken from the warehouses for cleaning, without special application to the Board, upon bond being given for its due return.—B. M. 29th June, 1850.

SAMPLES of Coffee not exceeding $\frac{1}{2}$ lb. each, imported in packages as such, and the Officers being satisfied that they are samples, may be passed duty free.—G. O. No. 122, 1844.

— of Sugar not exceeding $\frac{1}{2}$ lb. each, when the Officers are satisfied that they are imported as samples only, may be admitted duty free—B. M. 6th Aug., 1841.

— of Snuff not exceeding 1 lb, weight each, may be imported, provided they be reported Snuff Samples, and confined to ports at which Snuff is allowed to be imported.—T. O. 30th Nov., 1822.

— of Spirits. See *Spirits*, p. 384.

— of Tea, as to the removal of sample chests.—B. M. 8th April, 1852, and 22nd April, 1856. See also p. 387.

— of Tobacco. See *Tobacco*, p. 388.

— second or subsequent, of Coffee, Sugar, or other dry Goods (except Tea or Tobacco) duty thereon may be returned, subject to the conditions and regulations prescribed by B. M. 16th May 1856.

SAMPLES, continued:

A List of other Articles permitted to be warehoused, and the quantities of each allowed as Samples.

Arrow Root	.	.	.	.	$\frac{1}{2}$ lb. per package.
Coculus Indicus	.	.	.	.	1 oz. per package.
Currants	.	.	.	.	$\frac{1}{2}$ lb. do.
Essence of Bergamot, or Lemon	.	.	.	.	1 oz. per package.
Ginger	.	.	.	.	8 oz. per lot of 6 bags.
Liquorice Juice	.	.	.	.	$\frac{1}{2}$ lb. per package.
Oil of Almonds, Aniseed, and Bay	.	.	.	.	1 oz. do.
— Cassia	.	.	.	.	2 oz. do.
— Juniper, Rosemary, Spike, and Thyme	.	.	.	.	1 oz. do.
Pepper	.	.	.	.	1 oz. per bag.
Pimento	.	.	.	.	2 oz. do.
Raisins	.	.	.	.	$\frac{1}{2}$ lb. each mark.
Rice	.	.	.	.	$\frac{1}{2}$ lb. per package.
Sago	.	.	.	.	2 lb. per pile.
Seed, Carraway	.	.	.	.	2 oz. per package.
Sugar Foreign	Chests under 5 cwt.	.	.	.	12 oz. per chest.
"	" 5 and under 8 cwt.	.	.	.	1 lb. do.
"	" above 8 cwt.	.	.	.	$1\frac{1}{2}$ lb. do.
— British Plantation	.	.	.	.	$1\frac{1}{2}$ lb. per hhd.
"	.	.	.	.	$1\frac{1}{2}$ lb. per tierce.
"	.	.	.	.	$\frac{3}{4}$ lb. per chest.
"	.	.	.	.	12 oz. per barrel.
— Molasses	.	.	.	.	$\frac{1}{2}$ lb. per hhd. or cask.
Tallow	.	.	.	.	4 lb. per lot of 10 pkgs.
Tapioca	.	.	.	.	1 oz. per package.
Vermicelli	.	.	.	.	1 oz. per package.

NOTE.—A sample other than those above noted, may be taken from each package, if the duty shall not exceed 6d.—B. O. 19th Feb., 1825.

— of Goods in transitu may be taken, subject to the regulations laid down in B. M. 16th June, 1857. *Applicable to those Ports only to which transhipment privileges have been extended.*

— OR PATTERNS, foreign, may be admitted duty-free at London, Liverpool, Bristol, Hull, Leith, Glasgow, Dublin, Cork, and Belfast, to parties who are *bond fide* the manufacturers of the articles of which they may require Patterns. As regards manufactures of silk, woollen, and other fabrics, and also parts of articles, the quantity in each case is not to be more than is requisite for the purposes intended, and as regards Models or Patterns, consisting of complete articles, only *one* of each to be allowed. The manufacturer must make declaration that the goods are intended for such purposes, and not for sale or for private use.—B. M. 14th Nov., 1845.

SAMPLE BOTTLES.—Regulations for ensuring a due check on the stock.—*See* G.O., No. 8, 1857.

SECRETARY'S Department.—The arrangement of business—table of G. O. No. 76, 1855.

SEIZURES—Regulations for preparation and control of accounts.—G. O. No. 69, 1851.

— Seizure and all other public monies to be brought to account on the day on which the same may be received.—G. O. No. 15, 1850.

— *of Tobacco.*—The name of the informer to be confidentially communicated in London to the Solicitor; at out-ports, to the Collector; and the informer's share of rewards to be paid through his hands, to detect collusion, should it exist.—G.O. No. 87, 1848.

— The same rate of reward to be paid for seized Tobacco Stalks and Tobacco Stalk Flour as for sound unmanufactured Tobacco.—G.O. No. 13, 1851.

— *made by Inferior Officers* are not to be participated in by a superior Officer, unless actually present, or having given information thereon.—G. O. No. 5, 1843.

SHIPPING BILLS not to be accessible to the public.—B. M. 18th Oct., 1850.

SMUGGLING, Quarterly Reports on, are to be rendered as full and explicit as possible.—G.O., No. 11, 1857.

SPIRITS.—*British, Scotch, and Irish,* at the desire and risk of the distiller, and on payment of duties, before removal, upon deficiencies, may be removed from one to another part of the United Kingdom, and be treated as Spirits distilled in the country to which they may be removed.—11 and 12 Vict., cap. 122, s. 2.

— British Brandy may be racked in casks of 15 gallons, for exportation to Mexico, Chili, and Peru, upon condition that the rectifier warehouse the Spirit for exportation only, with this revenue, previously to compounding and racking.—B.O. 27th March, 1849. No. 420.

— exceeding one gallon in quantity may not be removed from one place to another in the United Kingdom without a permit or certificate, under a penalty of £100.—11 & 12 Vict. cap. 121, s. 24 & 25.

— British Rectified Spirits, not sweetened or mixed, may be deposited in Customs' Bonding warehouse, and mixed with Foreign Spirits for ships' stores.—B. M. 16th June, 1849.

SPIRITS, *British*, continued :

- warehoused, allowed to be sweetened with white syrup refined in bond instead of sugar, the proportion being 100 cwt. of syrup in lieu of 75 cwt. of refined sugar.—B. M. 9th April, 1853. Allowed to be removed to Southampton for shipment as stores under the same regulations as apply to foreign sweetened spirits.—B. M. 14th June, 1854.
- British Grain Spirits in bond may be used for the purpose of fortifying Wines under the same regulations as Brandy.—G. O. No. 122, 1855.
- *Samples of Bonded British Spirits.—Removal of, between England, and Scotland, and Ireland respectively.* The case or package to be taped and secured with the official seal, and entered as samples in the transire. A dispatch, with full particulars, and stating whether they be first or second samples, to be forwarded to the port of destination; and a letter to the Collector of Inland Revenue, at the port of removal, apprising him that the samples have been so removed.—G. O. No. 33, 1852. Extended to samples of *British Spirits* on removal from the Customs' Bonded Warehouses, between Scotland and England, and such samples may likewise be removed by railroad.—G. O. No. 48, 1852.
- *One sample from each cask of British spirits* deposited in bond for fortifying wines may be allowed if the merchant consent to forego the sample allowed upon the exportation of the goods.—B. M. May, 1856.
- *British spirits warehoused for mixing with foreign or colonial spirits in bond for exportation or for ships' stores.*—See 11 and 12 Vict., cap. 122; G. O. 5th Dec., 1838; 11th Jan., 1839; 19th March, 1849; and 27th June, 1857.
- *British spirits sweetened, removed to another port for shipment.*—See G. O. No. 62, 1857.
- *foreign* in casks capable of containing 20 gallons may be entered, although the casks may contain a less quantity, provided the Officers be satisfied that the deficiency has been caused by absorption or leakage, and not by abstraction.—G. O. 30th Dec., 1833.
- imported in casks *under the legal size*, may be entered by special permission of the Board, provided that they are *bond fide* for private use, regularly inserted in the manifest and report, consigned to the person for whose use they are intended, and that the application and

SPIRITS, *Foreign*, continued

- proof be made by such person, and not by an agent.—B. M. 11th July, 1826.
- *Brandy in casks of ten gallons each may be imported from France and Spain, as a special indulgence, for exportation, provided permission be in each case first obtained from the Commissioners of Customs and security, by bond, given for the due importation of the number of casks, specified in their application on board a certain vessel to be named, being square-rigged, and of the burthen of 70 tons or upwards; that the spirits be accompanied by a consular certificate, specifying the marks and number of the packages, the capacity of which shall in no case be less than 10 gallons, it being a condition of the bond, that the goods shall be regularly entered and warehoused for exportation only, that the goods shall, within 3 months be re-shipped and exported to foreign parts.*—G. O. 19th Oct., 1831.
 - may be exported to Mexico, Chili, or Peru, in casks containing not less than 15 gallons each.—G. O. 22nd Dec., 1827.
 - *reduced with water in the bonding warehouses, not to be admitted for home use.*—G. O. No. 126, 1847.
 - *Strength of.*—The same principles of computation apply to under-proof as to over-proof Spirits; charging the duty on hydrometer proof gallons only, when the fractions of a gallon amount to and exceed $\frac{1}{16}$ parts of a gallon, and disregarding all minor fractions. These provisions are to be confined to Spirits imported in casks of 20 gallons; and all Spirits, whether in racked casks or ullages, containing less, should be charged on the strength to the tenth of a gallon.—G. O. No. 8, 1845, and 16, 1845.
 - Quantities are to be made up and recorded in proof gallons, by adding overproof to, and deducting under-proof from the liquid quantities.—G. O. No. 149, 1847.
 - in bottles to be charged on the strength to gills, and fractional parts exceeding one-half part, to be taken; not exceeding one-half part, to be rejected.—G. O. No. 32, 1848.
 - The Controllers of accounts are to check the calculations of the content and ullage quantity of spirits and wine, and also the strength of spirits, before the delivery order is issued for home use, or removal coast-wise.—G. O. No. 11, 1854.

SPIRITS, continued:

— *and Wines.*—The following fractions only are to be made use of in the accounts: viz.—

Sixths.—Upon reputed quart bottles of Wine on importation.

Twelfths.—Upon reputed pint bottles of Wine on importation.

Tenths.—Upon the Strength of Spirits when under 20 gallons in content, under G.O. 19th Feb., 1845; and upon Casks of Spirits measured from the Vat and gauged or charged to the half gallon, under G.O. No. 90, 1855.

Thirty-seconds.—Upon Wines and Spirits actually measured to the 128th part of a gallon.—G.O. No. 66, 1857.

— *in cases.*—After all have been opened, and the bottles counted and externally examined, if of a uniform size, one in every ten cases of the same mark may be measured, and the strength tried, but should a difference of strength appear, then a full examination of one bottle from each case is to be made.—G.O. No. 31, 1853.

— *for removal Coastwise,* are to be re-dipped, and gauged all round, both at the ports of shipment and of destination, it being understood that, notwithstanding any slight discrepancy in taking the dimensions of a cask at the port of receipt, which may alter the content not more than a gallon, the cask is to be considered to have been correctly gauged.—G. O. No. 51, 1845.

— *Removed under bond*—Parties intending to remove Spirits or Tobacco, are to deliver to the Collector and Contrroller of Customs one certificate or duplicate of the original entry, in case the whole of the goods are to be removed into the stock, custody, or possession of one party; or two or more certificates, if into the possession of two or more parties.—G. O. No. 90, 1848.

— *Spirits, Snuff, Tobacco and Tea,* when removed for exportation to be accompanied by an Officer in charge.—G. O. 24th Aug., 1843, and 28th Feb., 1846.

— *sold at Custom House Sales.*—A certificate signed by the Queen's warehousekeeper to be given to sanction the transit into the dealer's stock, in lieu of permit.—G.O. Nos. 109 and 115, 1848.

— *Samples.*—Prior to drawing samples, the casks of Spirits are to be broken out from the places where they have been stowed, and to be rolled over, and made up for re-gauging and retrying.—G. O. No. 106, 1844.

SPIRITS, *Samples*, continued:

- of Wines and Spirits at the Outports to be the same in quantity as in London, which is limited to 3 gills, notwithstanding the bottles used for sampling may be of greater content.—G. O. No. 16, 1847.
- The samples required from each package of spirits removed coastwise are to be taken immediately before removal and retained for a period of three months.—G.O. 1st May, 1832.
- When Spirits are to be cleared for home use, two samples free of duty, are allowed, viz., one at the time of importation, and a second for the purpose of sale and a further sample is allowed, if entered for exportation. The samples so drawn are not to be returned into the casks.—G. O. 13th Feb. 1836.
- In the event of *two samples* having been drawn from Spirits removed under bond, another may be allowed at the port of destination, and a further sample, should the goods be thence exported, such samples to be *duty free*—G. O. 10th Nov., 1841.
- of Spirits or Wine, bottled at one time for exportation, to the extent of one or two bottles from each parcel, may be taken by the merchant, on payment of duty thereon.—B.M. 2nd May, 1856.
- are not to be put up for sale in less than the legal quantities, except when at the end of 12 months the samples taken shall not amount thereto.—G. O. No. 25, 1853.
- *Seized and Condemned* at an outport shall be offered for sale at a price equivalent to the duty, and not realising that amount, to be offered for exportation; and should no bidding be then obtained, the Board's directions must be taken, the Officers reporting whether a sale might be effected at any other and what port, with the probable expenses incident to the removal of the goods.—B. M. 21st Nov., 1845.
- *Vatted, or racked*.—Each vating account is to be entered with a regular rotation number in the general numerical list of ships. On spirits the duty is not to be remitted on fractional parts of a gallon, which might be made to appear deficient (although really not so) in the operation of vating or racking; but such deficiencies—if the spirits be delivered for home consumption—are to be charged with duty, provided the delivery take place within three months from the date

SPIRITS, Vatted or Racked, continued:

of the operation. In such cases, however, an average allowance of one per cent. upon the proof quantity of all spirits started into vat or drawn off into small casks, is to be made, in order to recover any loss which may arise in the operation; but when spirits racked or vatted, and drawn off into smaller casks, remain in the warehouse 3 months, the duty is to be charged upon the quantity ascertained on re-examination, provided the deficiencies which may be ascertained and apportioned to the new packages be not excessive.—G. O. No. 118, 1848; Nos. 6 and 11, 1849; Nos. 13 and 59, 1852.

—..... Whenever spirits vatted are drawn off and measured into casks, the spirits on delivery from the warehouse are to be re-measured or re-gauged to the half gallon.—G. O. No. 90, 1855.

— *Regulations for Bottling Spirits in Bond.*—1stly. A separate bonded vault is to be appropriated for that purpose. 2ndly. The Spirits are to be drawn off into reputed quart or pint bottles, and packed in cases of not less than one dozen such quart, or two dozen such pint bottles each. 3rdly. No foreign bottles, casks, or packages, except any in which goods shall have been imported and warehoused, are to be used, unless the duties have been paid thereon. 4thly. If any surplus quantity or sediment remain in the cask, the duties are to be immediately paid, or else the goods to be destroyed in the presence of the Officers. 5thly. The bottling is to take place in the presence of the proper Officers, under the superintendence of the Inspector of Gaugers.—G.O. 7th Sept., 1832, and 4th March, 1834.

— *Perfumed.*—When no doubt exists of their being used as Perfumery, they are to be charged with duty as “Spirits sweetened or mixed.”—G.O. 14th March, 1838.

— *imported for Re-exportation.* The regulations of the General Order, Oct. 19th, 1831, at page 382, with reference to Brandy imported from France and Spain, are extended to Spirits of all descriptions imported from Ports in Europe.—G. O. No. 69, 1858.

SUGAR.—No entries for Sugar are to be acted upon, when the deficiency in the quantity entered, and on which duty is paid, as compared with the landing or import quantity, is greater than 3 per cent. of the whole quantity.—B.M. 27th June, 1850.

SUGAR, continued:

- Warrants for Sugar to be used in *distilleries* should state in addition to the number of packages and the weight, the name of the warehouse from which the Sugar is to be removed, and the name of the distiller to whom it is to be carried.—G. O. No. 79, 1847.
 - GRAPE or Potatoe Syrup.—See Potatoe Syrup, p. 376.
 - Samples. See *Samples*.
 - *Samples drawn for the Inspection of Customs.* The whole to be properly mixed previously to the Landing Surveyor's approval. The dock companies allowed to pass entry for such, and the duty to be charged according to its descriptive quality.—B. O. 4th May, 1850.
 -*Drawn samples* are not deficiencies, but are to be charged with duty at the time the packages are delivered. And *sweepings of the Sugar warehouses* are to be charged with the molasses duty, subject to such allowance for dirt, &c., as the Officers shall consider them entitled to.—B. M. 31st Aug., 1832.
 - Imported for transhipment to other countries may be sampled agreeably to the conditions specified in B. M. 12th Oct., 1850.
 - *Havannah boxes.*—When a lotting account is produced, the assessment may be made upon two or three samples only, drawn from each lot.—B. O. 30th June, 1854, No. 509.
 - In weighing hogsheads, tierces, and chests, the 2 lbs. weight is the smallest to be used, but in weighing boxes, barrels, and bags, the 1lb. weight must be employed.—B. M. 8th Jan., 1833.
 - OR MOLASSES to be used in the *distilling of Spirits.*—See Regulations contained in G. O. No. 154, 1855.
 - REFINED.—When duty-paid refined sugar is exported, the drawback should be assessed upon the gross weight, including paper and string.—G. O. No. 20, 1854.
 - under drawback may be warehoused for the purpose of being used to sweeten British spirits in bond for ships' stores, under the regulations laid down in the G. O. No. 133, 1855.
- SUPERANNUATION ACT, 1834.—The 27th Section repealed!!
—20 and 21 Vict., cap. 37.

SURETIES to Bonds.—Collectors and Controllers are to ascertain at the end of each year whether Sureties to Bonds are living and solvent, and to report to the Board the result.—G. O. No. 42, 1855.

TALLOW.—The officers are strictly enjoined accurately to examine the same before passing it for duty, a case having occurred, where tallow had been passed as grease.—G. O. No. 81, 1844.

— of and from a British Possession.—The weights and tares may be taken from the Wharfinger's accounts; the Landing Officers taking care to check them by re-weighing and re-taring a few casks on each entry.—B. O. 5th March, 1850, and 2nd April, 1851.

TEA.—The regulations to be observed on the importation and bonding of Tea will be found in B. M. 10th July, 1834, and G. O. 17th Oct., 1834.

— imported in packages not exceeding 14 lbs., and which had not been originally packed either in China or India, to be in future weighed to the quarter of a pound and tared to the ounce.—B. M. 11th Feb., 1851. This regulation extended to all packages of Tea repacked.—G. O. No. 76, 1857.

— is allowed to be removed from the vessel to other docks in decked lighters only, under lock, and in charge of an Officer.—B. M. 16th Aug., 1834.

— may be removed to another port upon a partial examination only; the gross weights of each package being duly recorded.—B. O. 12th Jan., 1854.

— *removed under Bond* for exportation, to be accompanied by an Officer in charge. — B. M., 24th Aug., 1843, and 28th Feb., 1846.

— any small increase in weight, duty not to be charged. —B. M. 14th March, 1835.

— Re-weighing not to be recorded on letters of advice, but a red book to be issued by the Registrar, on receipt of the warrant and letter of advice for the record of the Landing Waiter.—B. M. 4th Sept., 1849.

— Re-weighing dispensed with, upon security being given to enter the goods for home use, and pay duty on original landing weight.—B. M., 7th Oct., 1834.

— for kiln-drying—regulations submitted governing its removal, duty, weight, and return to bond.—B. O. 18th Feb., 1850.

TEA, continued :

— damaged packages of, are directed to be examined on the landing, by the Officer who takes account thereof from the lighter.—B. O. 12th April, 1854, No. 67.

— *Samples of*, may be taken according to the following scale :—

From 10 chests or 20 small catty boxes...	6ozs.
20 " 40 "	12ozs.
40 " 80 "	18ozs.
80 " 160 "	1½lbs.
81 {and up-} 161 and upwards	2lbs.
wards or	

The Controller of Accounts taking care that the duty be charged upon any further samples ; and that should the whole chop or mark be exported, the duty be not demanded upon the usual or first sample.—B.M., 23rd March, 1857.

TIN PLATES, or Plates of Iron covered with Tin, are to be admitted, free of duty.—T. O. 20th Sept., 1858.

TOBACCO.—In weighing, the weight is to preponderate on the weight side ; 2 lbs. being deducted from the total weight, in cases where the package is above 450 lbs. ; and 1 lb. where the package does not exceed that weight.—B. O. 10th April, 1833.

— When removed from the Queen's warehouse to the London Dock tobacco warehouse, an account of the separate weights is to be forwarded, and on arrival it is to be re-weighed gross, to ascertain if any plunder has occurred.—B. O. 3rd Jan., 1851, No. 356.

— When Negrohead or Cavendish, is removed for exportation, the gross weights of each package should be recorded in the Letter of Advice.—B. O. 26th June, 1854.

— *removed under Bond for Exportation* may be weighed at the port of dispatch ; but upon re-weighing at the port of arrival, 1 lb. only is to be deducted from the weight in the preponderating scale.—G. O. No. 30, 1844.

— *intended for immediate exportation only*, may be removed under bond to any port approved for the importation of Tobacco, at the *gross weight*, the net weight being calculated at a computed tare prior to removal ; the goods to be re-weighed at the port of arrival, and the duty to be paid upon any deficiency then ascertained.—G. O. No. 62, 1852.

— *removed to another Port*.—Re-weighing dispensed with, provided the purchaser declare the Tobacco to be for

TOBACCO, Removed to another Port, continued :

home use, and give security to pay duty on the weight ascertained at the time of removal.—B. M. 20th March, T. O. 12th Aug., and 19th Nov., 1831.

..... One or more packages are to be occasionally re-weighed before delivery, notwithstanding, under the G. O. 26th November, 1833, duty may be paid upon the weight ascertained at the time of removal. And, in the event of an undue excess, it should be detained for the Board's directions.—G. O. No. 64, 1843.

..... any deficiency not exceeding 1 lb. on the gross re-weight of each package at the port of arrival, is not to be charged with duty, if there be no reason to suspect fraud.—G.O. No. 68, 1851. A similar indulgence extended to unmanufactured Tobacco when weighed net on removal.—G.O. No. 49, 1852.

..... The Board have had under consideration an application of Brokers in the Tobacco Trade, requesting to be allowed the option of paying the duty on, and removing under Bond, Tobacco and Cigars, at the weights taken at landing, or at the re-weights, instead of being required, as at present, to have the Tobacco and Cigars re-weighed on delivery from the warehouse.

The Board grant the request, and allow parties the option of paying the duty on, and removing under bond, Tobacco and Cigars at the landing weights, or of re-weighing the same on delivery for home use or for removal under bond, provided that in the latter case Bond be entered into, to pay the Duty on the landing weights; and that all Tobacco so delivered or removed be weighed gross, immediately before being taken out of the warehouse, when, should a discrepancy appear in any of the packages, the Officers are to cause the Tobacco to be stripped and weighed net, agreeably to the present practice.—B.M., 15th July, 1857 (*London only*.)

..... *Sampling*.—After weighing, the importer may draw a sample from each package, not exceeding 4 lbs. The weight to be marked on a label attached to each sample, and signed with the Landing Waiter's initials. Upon return of the first sample, a second may be permitted, as also a third and a fourth; but no more. When returned, such samples to be weighed, allowing for natural waste on the following scale. Any further deficiency is to be charged with duty, or an equal quantity of Tobacco to be returned by the importer:—

TOBACCO, *Samples*, continued :

If returned before the expiration of 3 months			4 oz.
3	and not exceeding	4	5 "
4	" "	5	6 "
5	" "	6	7 "
6	" "	12	8 "
12	" "	18	12 "
18	" "		16 "

If the sample be not returned, when the package is re-weighed for home use, the weight thereof must be added to the duty-weight; and when samples are returned, they are to be destroyed in the presence of the proper officers.—B.M. 27th Dec., 1825; 5th Nov., 1842; 15th Oct., 1846; and G.O., No. 136, 1854.

- *Samples of*, may be imported of the weight of 4 lbs. each, subject to the regulations of the General Order of the 6th Dec., 1822.—See G. O. 76, 1856.
- exported to the Continent may be retained without payment of duty on the following conditions, viz., that the samples be locked up, and the keys deposited with the proper Officers; and that within 12 months from the date of exportation, the samples be paid duty on, or be packed into legal packages and exported.—B. M. 19th Sept., 1851.
- *Damaged*, cut off in the warehouse, is allowed to be exported, on being packed into casks, chests, or cases of the legal weight, and on the usual export bond being entered into.—B. O. 4th March, 1830.
- *Stores injured*, may be delivered for re-manufacture, upon bond being given to return the same within a limited period.—B. M. 6th Sept., 1833.
- All Tobacco, except Cigars and Snuff, whether seized or detained for having been illegally imported, and for which no application has been made within 6 months after the date of detention, also all Tobacco and Snuff (except Cigars) brought to the Queen's Warehouse, and not cleared within one year, to be destroyed.—G. O. No. 11, 1853. (*This order does not apply to the surplus stores of vessels in warehouse.*)
- *Cigars, and Snuff*, imported in illegal packages, may be released by the Board of Customs, without reference in each case to the Treasury.—T. O. 22nd Feb., 1850.

TOBACCO and CIGARS, continued;

— In order to prevent delay, when the Landing book is not at hand, the record of the taring of Cigars may be taken on the back of the re-weighing slip, and afterwards transferred without delay into the Book.—B. O. 29th Nov., 1851, No. 189.

— *the growth of*, prohibited in Great Britain and the Channel Islands. See 12th Chas. 2, cap. 34; 22nd Geo. 3, cap. 73, and 1 and 2 Will. 4, cap. 13.

TRANSHIPMENT REGULATIONS.—With reference to Article 1, (at p. 115), the Collector is empowered to amend Ships' Reports, in instances where goods are not described in the Report by their specific name, or declared to be in transit, on either of the two days next following that on which the vessel shall have been reported, provided that the goods are still on board the importing vessel.—B. M. 21st Sept., 1858.

VESSELS.—*Working before or after the legal hours.*—See p. 395, under *Wood*.

— *clearing of*.—Goods brought from Steam-vessels to the Queen's warehouse, upon which detention has been placed by the master or his broker, cannot be delivered without previous production of a bill and receipt for the payment of freight and disbursements thereon.—B. O. 31st July, and 21st Aug., 1835.

— *clearing out with Passengers' Baggage and Stores only.*—Master to produce his receipt for light dues, and in case of refusal, the circumstances to be laid before the Board and Trinity Corporation; but the clearance is not to be withheld.—G. O. 14th Oct., 1834.

— *clearing out with Convicts, Troops, &c.*—Regulations in regard to Stores.—G. O. 17th Sept., 1834.

— *Outward bound*, may take in goods from lighters from sunrise to sunset.—B. M. 18th July, 1829.

WASTE PAPER, old Books, &c., accumulated at the outports—how to be disposed of.—G. O. No. 49, 1856.

WATCHES.—When information as to their genuineness is desired, the parties should be requested to apply no test that may injure them; but in the event of such a test being necessary, the Board's sanction is to be first obtained.—B. O. 9th Feb., 1850.

WINE in cases, may not be warehoused in the same room with spirits and cordials.—B. O. 9th May, 1844.

— in cases may be removed to another port on a partial examination.—B. O. 10th February, 1854.

WINE, continued;

— *Mixing Wines.* When parties desire to mix Wines in bond, application to the Board is unnecessary, provided the case fall within the permission of the law, viz., “to mix any wines of the same sort, erasing from the casks all import brands;” notice is, however, to be previously given to the controller of warehousing accounts, and special application will still be required for any indulgence in respect of mixing or blending wines in bond not provided for by the law. Each vatting account for wine must be entered with a regular rotation number in the general numerical list of ships, and the lees may be destroyed without payment of duty.—B. M. 27th March, 1852, and G. O. 4th June, 1850.

— *Fortifying Wines.* Geropiga, the produce of *Portugal* containing above 33 per cent. of proof spirit may be used for fortifying in bond, wines of *that country only*, for home use, and in the same proportion and under the same regulations as Brandy, reference being had to its relative strength. When *not exceeding* 33 per cent. of proof spirit, it may be used for mixing with wines of *that country*, without limit as to quantity; Geropiga, or any highly sweetened or fortified wine of *any other country*, may be used for fortifying and mixing with wines the produce of the same country—under similar regulations. When mixed with wines of other countries, *for exportation only*, all import brands must be erased from the casks which must be marked “mixed wines.”—G. O. No. 55, 1856.

—..... The maximum quantity of proof spirit in Wines, which heretofore was restricted to 33 per cent. to entitle it to admission to entry at the duty payable on Wine, is increased to 40 per cent. (except as regards “Wine the growth and produce of any British possession and imported direct from thence,” which is to be limited to 33 per cent. as heretofore). Should any inferior liquid be introduced under the name of Wine of a strength above 33 per cent., with respect to which there may be reason for suspicion that it is intended for distillation and not for consumption as Wine, it will be the duty of the Customs’ officers to stop it. In the event of good Wine being imported, slightly exceeding 40 per cent., the same is to be detained, but the owners may apply to the Treasury, and should it be satisfactorily shown that the quality of the Wine

WINE, Fortified, continued :

and the circumstances of the importation are such as to lead to no presumption of fraud, their Lordships will be prepared to consider such application.—G. O. No. 37, 1857.

—..... The following regulations are, with reference to the preceding Order, to be observed in future in fortifying Wine in bond, viz. :—

1st. That on a request being made to the Controller of Accounts in London, or to the Collector and Controller at the outports, 10 per cent. of proof spirit be allowed to be added to Wine in bond, as heretofore, without application to the Board; but in the request, in each case, it is to be stated "to be fortified under the regulations contained in the General Order, No. 21, 1858, limiting the strength of Wine for home consumption to 40 per cent. of proof spirit;" and should the Wine after being fortified appear to the officers to contain above 40 per cent. of proof spirit they are to cause the same to be tested, and if it should be proved to exceed that strength it is not to be delivered for home consumption at the Wine duty, so long as the strength exceeds 40 per cent.

2nd. If any quantity of proof spirit beyond 10 per cent. be required to be used for fortifying Foreign Wine in bond, that it be only allowed upon application by the merchant to the Board, stating the circumstances which require the additional spirit to be used; and the officers are in such cases to ascertain the strength of the Wine, and to report the same to the Board, together with their observations as to the necessity for the additional quantity of spirit, and if the application be granted, and the Wine when fortified be found to have been raised above 40 per cent. of proof, it is not to be delivered for home use at the Wine duty so long as the strength exceeds 40 per cent.—G. O. No. 21, 1858.

— *Vatted Wines* of the same sort and brand may be drawn off from the vat to the original casks and brand, on a written request, addressed to the Controller of Accounts without the special permission of the Board.—B. M. 17th May, 1856.

WINE, *Vatted*, continued:

- *Merchants' name may be branded on casks of mixed Wine.*—Whenever the Board's sanction has been obtained for mixing in bond, Wines of different sorts or countries for exportation only, all the casks containing the same should be indelibly marked with the word "mixed," whereupon the merchant's name may be branded on such casks. The same course to be adopted in respect to spirits of different sorts when mixed in Bond under G. O. 7th June, 1838; B. M. 5th Dec. 1838 and G. O. 11th June, 1839. It will be the duty of the Gauger to take care to note in his book that the casks have been properly marked.—G. O. No. 59, 1856.
- *Unsound may be admitted as Vinegar, under the following conditions, viz. ; that the Wine be satisfactorily ascertained to be unsound; that in all cases crude Vinegar to the extent of not less than 20 per cent. be mixed with the Wine in the presence of the officers, and that they be empowered to increase the quantity, if deemed necessary.*⁽¹⁾—B. M. Feb. 3, 1855.
- *Unsound, may be fined in bond, provided the quantity of finings added do not exceed 1 per cent.*—G. O. No. 91, 1857.
- *Fractions of, how to be dealt with in the accounts.* See p. 383, under Spirits.
- *in bottles, duty to be charged on the actual number of full bottles, including that which is open for tasting.*—B. O. 22nd Nov. 1826.
- unless the officers have reason to suspect that they contain spirits, cordials, or other articles chargeable with a different rate of duty, bottles entered as containing wine are not to be opened.—G. O. 26th March, 1836.
- *Bottled, (?) removed to the Bottling Vaults, from*

(1) Wine in bottles, having become foul may be disgorged or started into casks, fined and re-bottled, on special application to the Board of Customs.

(2) Wine may be drawn off into stone bottles of 4 or 5 gallons for exportation upon special application to the Board in each instance.—B. O. 14th Jan., 1845, No. 857.

Wine may be bottled in the warehouse in half-pint bottles for exportation only, by application to the Board in each case.

WINE, Bottled, continued :

which a portion may have been bottled or exported, may be racked from the lees for home consumption, upon condition that the merchant pay the duty upon the quantity ascertained immediately after the operation.—G. O. No. 86, 1856.

— *entered for Exportation* shall not be examined unless in the presence of the merchant, his agent, or an officer of the Dock Company. In the case of *Bottled Wine* intended to be shipped in the same docks in which it has been bottled, the searchers are to make the examination at the time of packing, providing the exporter request it; and when bottled Wine is to be removed to another station for shipment, the gauger may certify the quantity on the bill, the packages being removed to the place of shipment in charge of licensed carmen, and, unless suspicion of fraud be entertained, no re-examination shall be required beyond one or two packages out of each shipment.—B. M. 19th Dec. 1849.

— may be drawn off in bond into pint bottles, and shipped on board emigrant ships chartered by the Emigration Commissioners, provided the quantity shipped in each package be equal to one dozen reputed quarts.—B. M. 14th Jan., 1856.

— and SPIRITS may be removed from the bonded warehouses for bottling in approved premises on bond being given.—G. O. No. 3, 1854.

— *Samples.* Samples of Wines at the outports to be the same in quantity as in London, which is limited to 3 gills, notwithstanding that the bottles used for samples may be of greater content.—G. O. No. 16, 1847.

— of Wine bottled at one time for exportation, to the extent of one or two bottles from each parcel, may be taken by the merchant on payment of the duty thereon.—B. M. 2nd May, 1856.

WOOD.—Timber and Wood Goods generally are allowed to be discharged from 6 o'clock A.M. to 6 P.M. from the 21st March to the 21st September, and from sunrise to sunset from the 21st September to the 21st March, the goods to be secured alongside (Deals, Battens, &c.,

Wood, continued:

being placed in Barges or other Craft) and kept in charge of the Tidewaiters boarded on the importing vessel until passed by the landing officers within the legal hours of business, G. O. No. 94, 1844, it being distinctly understood, that if the attendance of the Landing Waiter or Timber Measurer should be necessary at extra hours, a deposit also will be required for the payment of such officers at the regulated allowances.—G. O. No. 65, 1852.

- *Battens and Deals*, on the identity being preserved, by leaving a portion of one end of the deal or batten uncut, may be taken out of bond for the purpose of being sawn; or, provided one end thereof be bound with iron band or other secure fastenings, may be cut entirely through, to be converted into feather-edged boards for exportation.—B.M. 19th July, 1853.
- may be allowed to cut into laths for exportation under the conditions prescribed in the B.M. 4th March, 1854.
- *Railway Sleepers* under similar regulations may be taken out of bond for the purpose of being creosoted.—B. M. 28th June, 1856.
- *Firewood* may be framed whole and subsequently reduced, as specified in G. O. No. 66, 1852.
- Deal ends and wood goods generally, not worth the duty, may be reduced to firewood.—G. O. 20th June, 1824; B. M. 28th Sept., 1821.
- the fathom of firewood to be 6 feet wide, 6 feet high and 6 feet long.—B. M. 2nd Sept., 1830.
- When the amount of excess on firewood shall not exceed one-fifth of the entire quantity reported, the same may be delivered without amendment of report.—G. O. 18th Oct., 1843.
- and *Lathwood*.—The Wood Farm Officers may exercise a discretionary power in allowing any lighter to be cleared, and in giving the merchant credit for a post-entry not exceeding 2 fathoms on each prime entry; the Registrar taking care to call upon the party for the prompt payment of the duties thereon.—B.M. 22nd May, 1851.

Wood, continued :

- *Colonial Deals.* The mode of ascertaining the contents of cargoes—computation by average discontinued. See G.O. No. 17, 1858.
- All sawn or hewn timber, wood, plank, or thick stuff, of 8 inches or upwards on the smallest side, not being Wood planed, or otherwise prepared for use, to be charged with duty as hewn.—G.O. No. 56, 1846.
- *Timber or Wood 8 inches square and upwards*, and not exceeding 10 feet in length; and round Wood 9 inches in diameter and upwards, and not exceeding 10 feet in length, are to be measured according to the following regulations, viz., the length of each piece to half a foot; and the breadth and thickness of square, and the diameter of round timber to a quarter of an inch, the content being computed to half a foot.—G.O. No. 39, 1846.
- *Timber of irregular dimensions, intended for railway Sleepers*, when not exceeding 2 cubic feet in content, to be taken account of as directed by the 7th section of the Timber Measurer's Instructions: when they exceed 2 feet, and do not exceed 5 feet in content, to be treated in conformity with the 17th and 23rd sections of the said Instructions; exceeding 5 feet in content, and not exceeding 10 feet in length, and being 8 inches square, and round Wood 9 inches in diameter and upwards, the same is to be dealt with agreeably to G. O. No. 39, 1846.—G. O. No. 104, 1846.
- *Irregular round Norway Timber or barks.* For mode of measuring and recording dimensions, See G. O. No. 60, 1857.
- *Timber or Wood, sawn, split, or hewn of a triangular form*, measuring 9 inches or upwards from the centre of a circular base to the apex; and pieces measuring 8 inches or upwards to the apex from the centre of a straight base, not being planed or otherwise dressed. may be admitted as hewn.—G. O. No. 111, 1847.
- *Railway Sleepers.*—By G. O. No. 43, 1848, and 41, 1847, it is directed that when particulars of the cargo or entry are endorsed upon the duty-paid or bonding warrants, railway sleepers may be computed from the average measurement of 120 pieces of each description, after the following methods; taking care that when warehoused, the ship's name and date, or rotation number, be so marked upon each pile or assortment in the bond-

Wood, continued :

ing yards as to prevent irregularities in the delivery ; and that the particulars thereof be recorded in the landing and Locker's books, so that quantities for delivery may be estimated on the landing content.

When not exceeding } By cubing in pile.
2 ft. in content,

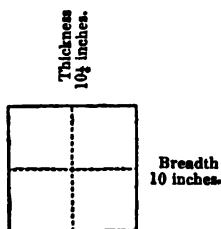
Exceeding 2 and not
exceeding 5 ft. in con-
tent,

Length to be taken to the
fourth and content to the
tenth part of a foot, as di-
rected in reference to dia-
grams D, E, F, and G.

Exceeding 5 ft. in
content and not exceed-
ing 10 ft. in length ;
being 8 in. square, or
9 in. in diameter, if
round Wood, and up-
wards,

Length, and also content to
be taken to half a foot,
after the directions ap-
pended to diagrams A, B,
and C.

— In ascertaining the dimensions of Timber and Wood similar to diagrams A and B, 8 inches square and upwards, not exceeding 10 feet in length, and exceeding 5 feet in content ; take the length to half a foot, the breadth and thickness to the quarter of an inch, and compute the content to one-half of a cubic foot.



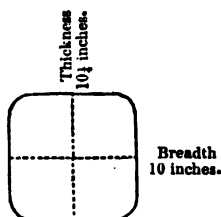
A.

(Per G. O. No. 39, 1846.)



Length $9\frac{1}{2}$ feet.

Wood, continued :



B.

(Per G. O. No. 39, 1846.)



Length $9\frac{1}{2}$ feet.

Operation by the Sliding Rule.—Set $10\frac{1}{2}$ inches, the thickness, on the inverted line E, to 10, the breadth in inches, on the line C; then opposite to $9\frac{1}{2}$ feet, the length on the line A, will be found $6\frac{1}{2}$, the content in cubic feet on the line B, in both the above cases.

— In ascertaining the dimensions of round Wood 9 inches in diameter, or 7 inches in quarter girt and upwards, exceeding 5 feet in content and not exceeding 10 feet in length, take the length to half a foot, the diameter or quarter girt to the quarter of an inch, and compute the content to one-half of a cubic foot.

C.

(Per G. O. No. 39, 1846.)

Diameter $10\frac{1}{2}$ inches.



Length 9 feet.

Operation by the Sliding Rule.—Set 9, the length in feet, on the C, to the gauge point 13.54 on the line D; then against $10\frac{1}{2}$ inches, the diameter on the same line D, you will find $5\frac{1}{2}$, the content in cubic feet on the line C.

N. B.—Pieces of Wood regularly round similar to diagram C, may be measured by the diameter: but when the pieces are irregularly round, they must be measured by the girt.

Wood, continued :

- In ascertaining the dimensions of sleepers of a triangular form, exceeding 2 feet in content, the length is to be taken to the quarter of a foot, the perpendicular height to the quarter of an inch (adding thereto the height of the defective angle, which together will constitute the entire perpendicular height), and one half the base to the quarter of an inch, computing the content to the tenth of a cubic foot.

Perpendicular
6½ inches.

D.

(Per G. O. No. 23, 1845.

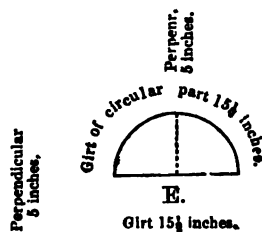


Base 11 in.

½ an inch defective angle.
Length 8½ feet

Operation by the Sliding Rule.—Set $6\frac{1}{2}$ inches (the perpendicular height with the defective angle added) on the inverted line E, to $5\frac{1}{2}$ inches (one-half the base) on the line C; then opposite $8\frac{1}{2}$, the length in feet, on the line A, will be found $2\frac{3}{10}$ ths, on the line B, the content in cubic feet.

- In ascertaining the dimensions of semicircular sleepers, the length is to be taken to the quarter of a foot; half the girt of the circular part, and the perpendicular height to the quarter of an inch, computing the content to the tenth of a cubic foot.



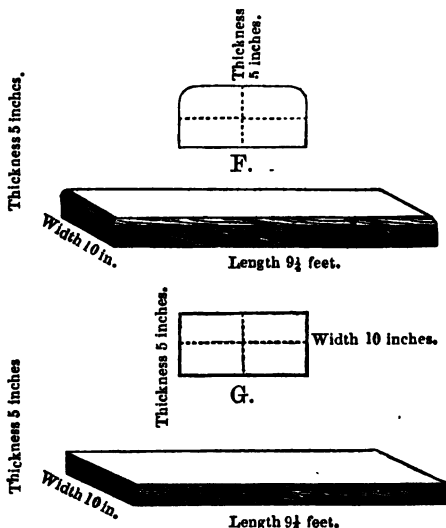
Length 9 feet.

Operation by the Sliding Rule.—Set $7\frac{1}{2}$ inches, half the girt of the circular part, on the inverted line E, to

Wood, continued:

5 inches, the perpendicular height, on the line C; then opposite to 9 feet, the length, on the line A, will be found $2\frac{4}{5}$ ths, the content in cubic feet on the line B.

- In ascertaining the dimensions of sleepers similar to diagrams F and G, exceeding two feet content, take the length to the quarter of a foot, the width and thickness (in each case) to the quarter of an inch (observing that no allowance is made for defective angles) and compute the content to the tenth of a foot.



Operation by the Sliding Rule.—Set 10 inches, the width on the inverted line E, to 5 inches, the thickness on the line C; then opposite to $9\frac{1}{4}$ feet, the length on the line A, will be found $3\frac{2}{5}$ on the line B, the content in cubic feet in both cases.

- Upon the several importers of railway sleepers endorsing upon the entries in the first instance, the particulars of the cargo, with a view of enabling the discharging Officers to classify and take the measurement and tale of the same on landing, 120 pieces of each assortment may be taken indiscriminately and at different periods during the discharge, and measured

Wood, continued :

separately, in conformity with the General Orders, Nos. 39 and 344, 1846, observing, that when the pieces are of a triangular form, and exceed 2 feet in content, they are to be measured in the manner pointed out in the General Order No. 23, 1845, and the whole cargo computed and delivered according to the average content of each assortment thus obtained; should any part of the cargo, however, be entered to be warehoused, each piece so entered, if exceeding 2 feet in content, is to be measured singly, and the number and content scribed thereon.—G.O. No. 41, 1847.

YACHT CLUB (Russian and American), Vessels belonging to, are to have the same privileges at the ports in this country as are granted to those of the British Clubs.—T. O. 14th Oct., G. O. No. 137, 1847, and No. 56, 1851. Also the French Yacht "Caprice," G. O. No. 53, 1852.

— Harwich ditto, G. O. No. 125, 1845.

— The Royal St. George's and the Royal Northern to enjoy equal privileges with those granted to other Royal Yacht Clubs. The several secretaries to be requested to forward annually a list of the names, tonnage, and description of each Yacht, with the names of the owners.—G. O. No. 87, 1849, and No. 73, 1855.

A LIST OF PERIODICAL RETURNS TO BE TRANSMITTED TO THE BOARD AND OFFICERS IN LONDON.

(APPROVED BY G. O. No. 66, 1858.)

Subject of Return.	To whom to be Transmitted.	When.
DAILY.		
Bills of Entry with Abstracts, viz. :—	Examiner.	Immediately.
1. Goods paying Duty from Ship		
2. Ditto ditto Warehouse		
3. Ditto free of Duty Inwards		
4. Ditto to be warehoused		
5. Certificates of Bonds for Warehoused Goods exported or removed to another Port, and request Notes for Stores, with Abstracts		
6. Files of Shipping Bills		
7. Monies not Duties	Comptroller General. }	Ditto.
Orders received by Lockers for Delivery of Goods for Home Consumption from 1st and 2nd class Ports		
Debentures and Certificates with Abstract		
Abstract of Payments with Vouchers, except when Nil (excluding Debentures and Certificates)		
Collector's Account Current		
Copies of all Registries of Ships, and of every transaction or other Entry made in the Registry Book		
Certificates of Cancelled Registries		
List of Official Numbers appropriated to Vessels	Chief Registrar of Shipping. }	Ditto.
Advice of Endorsement of Masters on the Certificate of Registry	Registrar General of Merchant Seamen. }	Ditto.
WEEKLY.		
Vessels cleared Outwards	Registrar General of Merchant Seamen. }	Immediately.
Vessels entered Inwards		
Official Numbers appropriated to Vessels	Examiner.	Wed, & Sat.
Vessels Registered, and of Transfers or Cancellations of Registries		
Bills of Imports and Exports of Bullion and Specie	Ditto.	Immediately.
Orders received by Lockers for delivery of Goods for Home Consumption, except at 1st & 2nd class Ports		
MONTHLY.		
Seizure Accounts (except when Nil)	The Board.	Immediately.
Pay of Extra Clerks (ditto)		
Justices' Clerks' Fees (ditto)	Ditto.	20th of month
Vacancies (ditto)		
Corn Shipped in Ireland for Great Britain	Inspector General of Imports and Exports. }	Immediately.
Cattle ditto ditto		
Importations of Corn from Ireland and the Isle of Man into Ports of Great Britain	Examiner.	Ditto.
Importations of Corn into the Ports of Ireland from Great Britain and the Isle of Man		
Over Entries and Short Entries on Goods charged with Duty on Importation		
General Abstract of Duties		
Corrections in Landing Accounts	Examiner.	Ditto.
Ditto in Bond Notes for Goods Exported		

Subject of Return.	To whom to be Transmitted.	When.
Shipping employed in the Coasting Trade of the United Kingdom Number and Tonnage of Vessels entered Inwards and cleared Outwards from or to various Countries Ditto, distinguishing the Countries to which the Vessels belong Collector's Account Current Accounts relating to Seizures and Fines, viz. :— 1. Rewards to Officers for Spirits and Tobacco 2. Sale of Seizures (except Spirits and Tobacco, &c.) and Rewards to Officers for the same 3. Sale of Spirits for Home Consumption or Exportation, and of Vessels and Boats broken up 4. Receipt and Disposal of all Fines, Penalties, and Compositions 5. Payments arising out of Seizures, Fines, &c. 6. Seizures remaining undisposed of or unadjusted When all are Nil, Form No. 6 is only to be sent.	Registrar General of Merchant Seamen. Comptroller General. Ditto.	5 Days. 3 Days. Immediately.
Passenger Lists	Secretary to Emigration Commissioners.	Ditto.
BIMONTHLY.		
Officers absent from Duty (to 28th February, 30th April, 30th June, 31st August, 31st October, 31st December)	The Board.	3 Days.
QUARTERLY.		
Report upon the state of Smuggling, accompanied by Reports of the Officers at Creeks Vessels measured under the 27th section of the "Merchant Shipping Act, 1854," and Fees received Amendment of Entries allowed by Landing Surveyors at Packet Ports Preparatory Account of Incidents Sums claimed for Special Service Expenses attending Prosecutions Travelling Charges and Subsistence Claims Cape Race Light Account (except when Nil) Superannuation Accounts, &c., viz. :— Allowances granted previously to 5th July, 1822—Form No. 3 Allowances granted subsequently to 5th July, 1822—Form No. 5 Allowances on Retirement from Office, &c.—Form No. 6 Return of Works relating to Vessels or Repairs of Vessels exceeding £100 Similar Returns relating to Buildings Last Rotation Number of Bond Notes, &c. Account of Income Tax Deductions Income Tax Remittance and Account Customs Fund ditto	The Board. Ditto. Ditto. Ditto. Collector. Comptroller General. Surveyor for Sloops. Do. for Buildings. Examiner. Comptroller General. Collector of Income Tax. Receiver General.	14 Days. Immediately. 21 Days. Immediately. Ditto. 10 Days. Immediately. Ditto. Ditto. After Payment of the Establishment.

Subject of Return.	To whom to be Transmitted.	When.
HALF-YEARLY.		
Night and Special Visits made by the Tide Surveyors } (to 31st March and 30th September) Fines on Officers for irregular attendance—to 30th } June and to 31st December	The Board. Comptroller } General.	Immediately. Ditto.
ANNUALLY.		
Officers' Ages, Capacities, Conduct, &c., to 31st Decem- } ber, noting on the back those Officers who have } failed to give due attendance, and the Fines levied } in consequence	The Board.	Immediately.
List of Redundant Officers to 31st December } Sale of Goods for Undervaluation } Account of Fines to 31st December } Shipping Masters' Services to 31st December }	Ditto.	10 Days.
State of the Ports in respect to the Trade Receipt of } Duties, Establishment, Expenses, &c., to 31st March } Abstract of Officers' Securities (Act 52 Geo. III., } cap. 66)	Registrar of Offi- } cers' Securities. } Examiner.	14 days before } 5th January. } Immediately.
Increase or Decrease on Warehoused Goods } Superannuations, Compensations, and Pensions not } paid in last two years to 31st March }	Comptroller } General. }	Ditto.
Vessels employed in the Coasting Trade } Foreign Vessels entered Inwards and cleared Outwards } and Coastwise, distinguishing their Nationality }	Registrar General } of } Merchant Seamen. }	14 Days.
Vessels entered Inwards and Cleared Outwards with } Cargoes from and to Foreign Ports, distinguishing } each Country, and British from Foreign Vessels } (Scheme B. 1)		
Similar Account of Vessels in Ballast } Vessels entered Inwards and cleared Outwards with } Cargoes and in Ballast from and to Foreign Ports, } distinguishing each Country, and British from } Foreign Vessels (Scheme B 2)		
Steam Vessels entered Inwards and cleared Outwards, } with Cargoes from and to Foreign Ports, distin- } guishing each Country, and British Ships from } Foreign (Scheme B 3)		
Similar Account of Vessels in Ballast } Vessels of each Nation entered Inwards and cleared } Outwards, with Cargoes and in Ballast, distinguish- } ing the Foreign and Colonial Trades (Scheme C)	Chief Registrar of } Shipping. } Surveyor for } Sloops } Secretary to } Emigration } Commissioners }	Ditto. Immediately. Ditto.
Vessels belonging to the Port. }		
Vessels and Boats belonging to the Customs }		
List of Passengers whether Nil or otherwise , }		

THE
CUSTOMS' ESTABLISHMENT
OF THE
PORT OF LONDON.

Corrected to the 30th September, 1858.

SECRETARY'S OFFICE.

Secretary—William Maclean. *Assistant Secretary*—Francis G. Gardner.

Committee Clerks.

George Dickins. Thomas C. Thorpe. Frederick Davies. John B. Hale.
Thomas J. Pittar.

Minute Clerk—William Buller Kitson.

London Petition Clerk—William Foot.

Chief Clerks.

William B. Hunt. Joah F. Bates. Robert Bates. Arthur L. Tollemache.
William D. Chester. William D. Thring.

Clerks.

First Class.—Stephen F. Webb. John Clogg. John Neale. Edward
Hollingworth. Henry J. Maclean. John Smith. Frederick G. Walpole.

Second Class.—George Maltby. Robert H. G. F. Pigott. James S.
Benwick. Edmund Goodwyn. Richard H. B. Castle. G. Hassell Armstrong.
Richard C. Hallows. Richard Gillard.

Third Class.—Samuel Seldon. Henry Coxwell. Arthur Richmond.
Richard T. Prowse. F. W. Chaplin. W. H. Hinton. J. Courroux.

SOLICITOR'S OFFICE.

Solicitor—Felix J. Hamel. *Assistant Solicitor*—Latham Blacker.

Principal Clerk and Assistant Solicitor—James O'Dowd.

Clerks.

Philip Beverley. Richard Beverley. Richard E. Cumberland. John P.
Seaver. John L. Graham. Richard Beverley, jun. Charles Daniell. Francis
W. Gardner. Felix H. Hamel. Bernard J. Burgess. Thomas Wildman.
F. G. Wheeler.

SURVEYORS GENERAL.

Thomas How. Frederick St. John. Joseph H. Rolls. Henry C. Brown.

RECEIVER GENERAL'S OFFICE.

Receiver General—Sir Francis Hastings Doyle, Bt. *Assist. Ditto*—Timothy Lee.

Clerks.

Daniel T. Miller. Charles S. Cartwright. James Cook. Edward Beaumont. George Bazer. Henry B. Poole. Hugh P. Burnard. Thomas E. Wainwright. Robert Whitechurch. James Guy. Charles D. Johnson. Tom M. Whatley. Alexander Christie. Thomas West. George F. Wildman. Thomas Smart. S. T. Wood. E. T. Oliver.

Supernumerary Clerks.

R. B. Weeks. J. P. Midlane. C. M. McDermott. Edwin Elen.

CONTROLLER GENERAL'S OFFICE.

Controller General—Ellas Arnaud. *Assistant Ditto*—Henry W. Dobell.

Principal Clerks.

William Tillman. Robert G. Hast. Alfred Tupper.

Clerks.

First Class.—John King. William H. Dickenson. Valentine W. Plunkett.
Second Class.—Robert C. Goodwin. John Boyes. John J. Weir. Alfred Slocombe.

Third Class.—Charles Beaumont. Arthur White. Edward H. Bassett. Robert Burnaby. Francis V. Mills.

Fourth Class.—William W. Marvin. William Johnston. Robert Richardson. Spencer Dally. Robert J. Harwood. Charles H. Maclean.

Fifth Class.—Florence J. Brinsden. Albert Tory. Lancelot B. Shutte. Watson Cotteaman. John T. Gardiner. Alfred Hibburd. Charles Lemon. William Burton.

Acting in aid of the Establishment.

William Dick. Josias Boddy. Henry J. Gardner. William Woodhams. Mark Smith. James Delany. Edwin Ayris. Frederick H. M. Walker. Joseph Evans.

INSPECTOR GENERAL OF IMPORTS AND EXPORTS' OFFICE.

Inspector General—John A. Messenger. *Assistant Do.*—Alexander C. Fraser.

Principal Clerks.

John Cockburn. Edward Bernard. James Johnstone. Richard Whitmore.

Clerks.

First Class.—William Masson. Stevenson Hume. George S. Cobham. James Mundy. Henry Burlton. Edmund Crabb.

Second Class.—John J. Gossett. James E. C. Lewin. John Benham. John I. Austin. Edward Chambers. John H. Butler.

Third Class.—Charles Treleaven. John Werrett. George Pridie. John Shynn. Robert Barker. Henry O. Hast. William Clark. Edward J. Armstrong.

Fourth Class.—George F. Crompton. Charles T. Cobham. Edward Harrison. Daniel C. Maunsell. Walter B. Penley. Henry Wild. John A. Stebbing. John H. Stephenson. Frederick W. McIntosh.

Fifth Class.—George Finch. James R. Jeffries. Charles B. Pollard. Walter J. Cleave. Henry S. Persse. F. K. Falla. A. Greavcs. W. R. Shadforth. P. J. Le Sueur. W. P. Orme.

EXAMINER'S OFFICE.

Examiner—Watkin W. Taylor. *Assistant Do.*—Henry W. World.

Principal Clerks.

John Leggat Irish, Charles F. Brenchley, Stephen Bourne, Edwin Beedell, Robert French, Joseph Warren, Aubrey Walsh, John F. Courtenay.

Clerks.

First Class.—John Bywater, Frederick Sturley, Peter Warburton, Frederick Walter, Robert Parker, Alexander Anderson, John W. Hodges, Henry Miller, Edward A. Edgar, John L. Kneller, William P. Keating, Gervas Ward, Alfred T. Cuffley, Nicholas Drew.

Second Class.—William Knight, John Morpew, Chas. F. Cannong, Benjamin Bassett, William Hewett, James B. Tomlinson, W. Sentance, G. Metcalfe, Augustus C. Raitt, Hugh Bridger, Alfred M. Massett, James Lewis, William Colquhoun, Robert Lynch, Charles Peto, T. Potbury, William Andrew.

Third Class.—William Robinson, William Fenton, William Pitcairn, James Standing, H. Overton, F. D. Mitchell, Peter Robertson, George S. Dudley, R. H. Woods, W. S. Tarr, R. Roper, Charles Waters, Charles W. Mutlow, John B. Seward, Dundas C. Williams, Alexander W. Dods, George E. Bunnett, Joseph Mayall, William H. Meader, Richard Ireland.

Fourth Class.—Colin Chisholm, Charles A. J. Cooper, George Cook, William G. Perkins, R. M. Paton, Edward Kelly, George F. Nedham, James Hoare, Frederick M. Dwight, Richard C. Nokes, Frederick Law, George Harrison, Edmond Ross, John D. Farquhar, H. Towells, Henry St. George, Charles C. Stockdale, C. Mellish, C. W. Rainger, Charles Hudson, John C. Dodman, Geo. C. Wilkinson, W. T. Mills.

Fifth Class.—Alexander Wood, D. J. Clanchy, Washington F. Lynn, Thomas A. Blake, William F. C. Britton, Lionel M. Surtees, C. Pyke, Alexander S. Watt, J. G. Lewis, H. Madgin, Charles E. Allt, Harry Burton, William H. Spilling, G. Fitzgerald, Griffith Griffiths, George S. Robins, Edwin J. Burt, James Wyeth, G. S. Ellison, Andrew B. Delap, James Moxon, John O'Dell T. Hill, E. C. Daniell, Anthony M. D'Arcy, George Voysey, G. M. Gunn.

Sixth Class.—J. Purrott, E. F. Stewart, C. E. Pysmont, C. H. Norman, J. Harvey, T. J. Hirst, A. C. Nixon.—(21 vacancies.)

LONG ROOM DEPARTMENT.

Collector and Chief Registrar—William Wybrow.

Principals of Branches.

John Forster, John S. Willmott, John B. Henderson, Joseph Slocombe, Edward Sheppard, William Malraison, Henry Bezer.

Chief Clerks.

Henry Woodyear, Major W. Purser, Edward Walter, Stephen Clark, George Evans, Frederick Rich, Michael F. Power.

Clerks.

First Class.—William J. Roberts. George H. Sweet. John J. Tattam. John Wright.

Second Class.—William L. Ross. Thomas Howard. Francis D. Gem. William J. Bezer. Robert Mackay. Thomas Inglis.

Third Class.—John R. Hawkins. Edwin Boyd. Thomas D. Thorpe. Robert Main. Henry C. Disney. James H. Pounce. Edward Maclean. Henry H. Hooper. William F. Lee.

Fourth Class.—Richard Ledger. James Thomas. James E. Burrell. John Flett. James W. Carolan. Charles K. Saunders. George A. Fraser. Henry A. Cartwright. Miles Stapylton. Charles Wrightson. John Bradford. William H. Sharland. Francis Twiss.

Fifth Class.—James C. D. Whitmore. Charles S. Holmes. William C. Parsons. W. Lingham. M. G. O'Connell. W. Tothill. Hugh L. Falvey. Henry Blak. W. H. Hunt. J. R. Cross. H. Lane. James H. Mackay. A. Lowe. J. Williamson. W. Wood. F. W. Staples.

LEGAL QUAYS' DEPARTMENT.

Controller of Accounts—Sidney S. Dipnall. *Assistant Ditto*—Edward Jones.

Principal Clerks—Robert Taylor. Robert Dixon. James Maggs.

Clerks.

First Class.—W. Caird. Nevil O. Cribb. Walter B. Measor. G. Thorpe G. Haverkam.

Second Class.—Henry Worsfold. John Batten. George Allison. Thomas Brenan. John Coombs. Francis Bryant. William S. Baby.

Third Class.—William Scott. William Harman. Amos Easton. Frederick Maclean. Valentine Tallon. Hamlin Wells. William H. B. Kempe.

Fourth Class.—Walrond Whitter. Harry Finden. J. N. Fennings. John J. Noss. Charles F. Irving. Louis Harris. Cuthbert Wills. P. H. Free-love. W. H. Punchard.

Fifth Class.—E. P. B. Smith. J. Harding. T. R. Whitney. G. Still. A. Neill. J. Rubie. T. M. Matthews. J. M. Newman. E. Cleave. H. G. Smith. W. McBride. A. Spratt.

Sixth Class.—A. Neighbour. A. B. Tippet, J. Hill. H. Hitchins. (11 vacancies.)

LONDON DOCKS.

Controller of Accounts—John Pierce.

Assistant Controller of Accounts—Malcolm D. Croasie.

Chief Clerk—James Habbijam.

Clerks.

First Class.—Thomas Perkins. William T. Reeves. Philip Champ.

Second Class.—Naphthali Hart. Alfred F. Roberson. Alfred J. Tye. Charles R. Blackett. William C. Jelley. Oliver G. Lowe.

Third Class.—Frederick Fernor. Charles Cole. Frederick Thuell. Samuel Harris. David Minter. William Barnes. John Daniel. John K. Harris.

Fourth Class.—Albert Honeywill. Thomas Johnston. Richard Neville. William Propfit. Alfred C. Bray. Charles Binning. E. A. West. Richard Reynolds. Joseph F. Dutton.

Fifth Class.—Septimus F. Wayland. Mark Blakeman. William H. Low. Patrick Bergin. Thomas Grady. Fredk. Springett. George Marshall. John E. Tindale. Joseph Roughan. George Ficklin. Thomas G. Scott. William E. Parry.

Sixth Class.—William Bindley. George Saunders. William Hanney. C. O. Fry. J. D. L. Learmond. F. Ashton. B. H. Clark. J. Fanning. T. Rochford. J. S. Chase. C. E. Mercier. J. Cross. W. F. Heydon.

ST. KATHERINE DOCKS.

Controller of Accounts—Daniel Clark.

Principal Clerk, and Assistant } Richard Gowlland.
Controller of Accounts..... }

Clerks.

First Class.—Henry Collier. *Second Class.*—James Flint. Henry Harris.
Third Class.—John Morgan. Henry Cumming. William Worsfold.
Fourth Class.—John A. Main. George K. Beedle. Thomas H. Askew.
 Mitchelburne Knox.
Fifth Class.—George Fitzmaurice. Alfred Welby. William H. Baker.
 F. Jackson. Henry G. Davie.
Sixth Class.—James Flynn. W. Jones. G. H. Hill. Anthony P. Kilroy.
 C. Edwards. T. Paine. John Dunning.

TEA AND EAST INDIA DEPARTMENT.

Controller of Accounts—Samuel Buller Lemon.*Assistant Ditto*—Henry W. Legge.*Clerks.*

First Class.—William Davis. Thomas S. Moore. William Levett.
Second Class.—William Harkness. Jonathan C. Weiford. William Jennings. William Cole.
Third Class.—John Nicholls. George Haggard. James M. Mann. Henry Robins. Richard S. H. Gooch. William H. Ashmead.
Fourth Class.—Robert Freer. William Reid. William Troon. William C. Turner. James B. Lakeman. Joseph B. Mellish. W. Smith.
Fifth Class.—Frederick Joyce. John A. Coates. Augustus White. John Wenyss. James J. Hall. James W. McCulloch. Henry D. R. Forster. Henry Chapman.
Sixth Class.—Charles I. Hoffmeister. John Fallon. Edwin Fradd. Walter R. B. Whitmore. John G. Trevor. James E. Wallace. Charles S. Barnes. Thomas Bird. R. Lacy. R. E. Lee. G. Stainburn.
Seventh Class.—(15 vacancies.)

EAST AND WEST INDIA DOCKS.

Controller of Accounts—Samuel J. Louttit.

Principal Clerk, and Assistant } John R. Squirrell.
Controller of Accounts }

Clerks.

First Class.—Richard Allerton. John H. Gendle.
Second Class.—James T. Bailey. Matthew Irving. George Peel.
Third Class.—George Sperry. William Warburton. Richard Partridge. Richard Ruegg.
Fourth Class.—Thomas Sandall. Richard R. George. Francis Molony. James M. Goldie. John Lynch. Thomas Doherty.
Fifth Class.—Joseph Howard. Samuel Frost. Joseph W. Culling. James W. Everitt. Richard H. Ruegg. Henry P. Greaves. R. Flanagan.
Sixth Class.—G. Odson. J. H. Dixon. F. W. G. Wilson. T. Beattie. J. J. T. Burt. E. Crawley. T. R. Haddon. J. Monsell. John Samuel Cobb.

JERQUER'S OFFICE.

Jerquer—John McPherson.*Principal Clerk and Assistant Jerquer*—Henry A. Lucas.*Clerks.**First Class.*—George Mitchell. *Second Class.*—Frederick Ross.*Third Class.*—Samuel Chappell. John Bowness.*Fourth Class.*—Frederick Harvey. Thomas Stevenson. John E. Cox.*Fifth Class.*—Alfred Pooley. Robert McMullen. Leland C. Duncan. John Fox.*Sixth Class.*—Michael Fitzgerald. William C. Chalker. James W. Coles. George R. Mitchell. Albert Wright.*Seventh Class.*—George Armstrong. Richard S. Lyne. George Newmarch. H. T. Drew. Graham J. Eden. W. K. Punshon.

GENERAL CLASSIFICATION.

*Clerks.**First Class.*—James W. Dixon. Benjamin Bond.*Second Class.*—Alexander Black. Theophilus Moon. George Sheldrick.*Third Class.*—George F. Schilling. Pearce Southes. Parker Stanley. Robert Beck.*Fourth Class.*—James Grant. Charles E. Green. John F. Taylor. John Walden.*Fifth Class.*—Benjamin Howson. Edward Wildish. George Hughes. James Crosswell. James T. Webb.*Sixth Class.*—Charles Herbert. Richard G. Barton. James C. Stockton. James Scott. George Ellice. John A. Legge.*Seventh Class.*—William D. Ridgway. Edwin Collins. Gerald O'Loghlan. James H. Knight. John Fogden. Edward Cullen.*Eighth Class.*—James C. James. George Barrett. F. W. Pattison. W. Clarke. J. Channon. A. Burgess. W. A. Pooley. W. A. Carr. E. T. W. Semmens. Edward Bertolacci.

OFFICERS OF THE WATERSIDE.

Inspectors General.—Robert Chapman. John Cockshott. Robert A. Ogilvie.*Landing Surveyors.**First Class.*—Charles Hammond. George Duncan. John Blakston. Charles M. Pocock.*Second Class.*—William Barber. Robert Cox. James H. Mason. William Marshall. John M. Arnaud. Thomas E. Carter.*Third Class.*—John Lucock. Anthony Compton. Samuel Brent. John N. Fairman. Eneas M. Cameron. Edmund Scanlan. Charles J. Cox. William P. Tomlins. Thomas A. Bussell.*Searchers.**First Class.*—R. Knewstubb. T. Smerdon. T. Mackenzie. S. L. Power. W. Holmes. G. Forsyth. H. Inglis. T. Ryan. O. White. W. O. Harbord. E. King. G. H. Butler. A. Campbell. G. Tritton. J. Thorpe. E. B. Hughes. H. Lambert. R. E. Hosken. J. Horsfall.*Second Class.*—A. L. Cope. J. Lalor. W. Phillips. G. Benham. R. Pritchard. F. Napier. E. Fitze. E. Armstrong. H. B. Pigot. T. Auckland. J. Neave. R. W. Cox. D. J. Urr. J. Hoar. W. Neilson. D. Harrison. C. G. Sanderson. J. H. Lilley. E. E. Gaiton. C. Powis. C. T. Pickford. F. W. Wallis.

Third Class.—A. Pratt. J. Clements. P. Tuxford. A.L. Watts. J. W. Douglas. R. K. Heath. S. J. Brewer. R. Hillman. J. Oldham. J. Macqueen. J. Clayton. W. Peyton. J. Tattersall. J. Fleming. J. Britton. J. C. Gibson. N. Wingfield. H. Caulier. H. W. Waddell. W. Fairbairns. W. H. Bentley. C. Bernard. C. E. Hunt.

Fourth Class.—S. Mullings. J. A. Smith. W. Worth. E. P. Le Feuvre. G. B. Lefroy. A. Campbell. J. De R. Cope. J. Mc Phee. T. Hudson. T. Jefferson. W. F. Bramall. J. P. Smart. D. H. Harris. W. F. Good. W. Lee. F. Wearne. T. Bowden. G. H. Young. O. D. Faircloth. J. R. M. Warter. M. J. Castleden. T. Shindler. C. New. J. B. Bunting. W. J. Skinner.

Fifth Class.—A. K. Baylis. R. G. Hancock. C. C. Skene. C. Irving. R. P. Barlow. John King. W. H. Wilson. J. B. Keene. J. Bowden. C. J. Wilde. W. R. Crosbie. T. Bond. R. H. Cullen. R. E. S. Oram. M. Daly. G. Cooper. C. T. Hill. R. Burton. G. H. Scrivenor. C. Dering. W. T. Abbott. A. W. Wadsworth. J. Crabbe. J. Baldwin. J. McDonald. O. Craven. C. E. Plowman.

Sixth Class.—A. H. Fitzgerald. E. Bell. T. Satchell. T. W. Dowley. K. H. Gough. A. Innis. W. Cairns. J. Paxton. T. P. Mostyn. C. B. Smith. G. E. B. N. Bass. W. Goulding. A. Campbell. J. Morrison. W. Chamberlain. W. Kirby. S. Smith. H. Forder. R. Dundas. J. A. Cross. W. R. Ryan. R. Robinson. C. Ogilvy. J. H. Heritage. R. T. Churchill.

GAUGING DEPARTMENT.

Inspectors.

Richard Z. Troughton. Abraham Rickon. William J. Ready. John Filnter. Thomas Delacourt. Robert Whitaker.

Gaugers.

First Class.—J. Simpson. J. Bayliffe. T. Hull. H. M. Cumming.

Second Class.—D. Graham. C. Overton. T. Watkins. D. Taylor. J. Wogdon. J. Eekley.

Third Class.—W. K. Read. G. C. Dyke. N. Stevens. W. Fletcher. R. Blakesly. W. H. Mitchell. W. Middleship. W.B. Morris. G. R. Oram.

Fourth Class.—W. S. Chamberlin. J. Fletcher. M. Baron. S. Ferguson. J. O'Dea. W. Neill. J. Richardson. G. Clayton. C. Brotherton. T. Williams. T. J. C. Evens. W. Meakin.

Fifth Class.—J. Bellerby. W. Oades. G. Bunny. H. Farr. H. Gibbs. J. Farquhar. C. Holton. J. Billings. A. J. White. T. Lavington. W. H. Milner. J. Curdle. J. Maggs. J. B. Murphy. J. Gibson. J. Brown. J. Farrell.

Sixth Class.—W. Hamlyn. J. W. Dodd. G. F. Young. H. Seuse. C. Cornish. B. Wood. C. Jones. W. Wareing. J. Hurst. R. Pentreath. W. Lamb. D. P. Patrick. J. L. Hobson. C. J. Endle. M. Collins. W. Manson. J. L. Gregory. W. H. Burton. D. R. Ramel. W. E. Foxwell.

OFFICERS OF THE WATERGUARD.

Inspector General—David S. Harding.

Inspectors of the River.

William Smart. Peter Curgenven. John E. Burt. Richard Fernyough. James Denton. James B. Giles. Robert Grey.

Tide Surveyors.

First Class.—John Donnan. J. Crowe. Wm. Ronayne. R. Macdonald. R. Daws. J. Blyth. J. Wakem. R. Keefe. W. Wallis. S. Thompson.

Second Class.—P. Ronayne. A. Cameron. G. Hardy. T. Widger. J. H. James. C. C. Fowler. A. Wright. J. Gardner. W. Brown. W. Taylor. E. H. Cuthbertson. W. Molyneux. J. Hicks. W. E. Monger. J. J. Dean. T. Lesslie. W. Oakes. R. Henderson.

Third Class.—C. Parke. C. Trew. J. Johnson. B. Fricker. W. Nesbitt. C. Coles. G. Kemp. J. McCulloch. C. Vincor. G. Barnes. J. Harris. T. Robb. H. Wilkins. R. Harbron. J. Mulvey. J. R. Turner. J. Linton. J. Randall. M. Nicholson. C. Parry. J. Dott. B. Sans. R. H. Morgan. J. Blake. J. W. Hurrell. H. Jones. W. G. Brown. T. Smith.

Registrar of inferior officers of the Waterguard.—William N. Earle.

Superintendents of Lockers, and Assistants in the Landing and Shipping Department.

First Class.—John Morris. William Rust. John Church. John Moore. William Munday. Edward J. Weale. Thomas Jent. John Brown. John Stickens. John King. James Cruse. W. O. Boyes. Alex. A. Hampton. George H. Richards. Joseph Wood.

Second Class.—Henry Frost. William Tarry. William Botterell. Daniel Browne. W. M. Gilbert. John Solvan. John Carrick. William Doyle. William Moxley. James Morris. William Pyke. Alex. McDonald. William Waring. George Marriott. James Gough. William Westropp. Richard Quick. Richard C. Paynter. James Stark. Henry Lee. Alfred Sims.

Third Class.—Samuel Treliving. Wm. E. Jenkins. Thomas Paul. R. W. Ryan. Thomas Leyden. John Oldrey. Edward Patteson. Wm. Turner. Robert Soper. George Dutton. Richard Tungay. James Frost. John H. Loveless. William Burgess. George K. Day. Joseph Curran. John Elliott. William Bevan. Benjamin Moss. Thomas Hourigan. John Beedell. John Turner. George Prestwidge. Thomas Learmond. Thomas Gallender.

Lockers.

First Class.—Willoughby Simpson. John Claridge. James Smith. Edward Pereira. William Clayton. William Jones. W. H. Bartholomew. George Whittington. Thomas Vickeray. Martin Dooley. Isaac B. Price. George Summers. Edward Wood. C. H. Sabine. C. McDonnell. Thomas Wheatley. William Larkins. Alexander Muirhead. William King. Richard Edwards. C. Perrott. J. B. Brooks. Thomas Warren. Richard Scott. William Newman. William Sturdy. Martin Hughes. William Bingham. Andrew Dunn. John Crane.

Second Class.—Samuel Spry. John Owens. John Lowry. John H. Alderman. W. R. Cunningham. James Johnson. Walter Cunningham. Francis C. Nicholls. George Parsons. William Flinn. Mayfield Bradshaw. Charles Soundy. Thomas Cooper. William J. Shaw. James Goodwin. Charles Ferguson. William Dobson. William Hassell. John Bright. Charles Russell. J. J. Hart. William Titteridge. John Bathurst. Stephen Palmer. Samuel T. Hope. William Salter. Robert Edinborough. William Finch. John Covenay. George B. Harvey. William T. Wilson. John Denny. J. Cary. John Wilson. James Grace. Francis Salmon. James J. Green. George Longworth. John Forster. Thomas Fleming.

Third Class.—Edward Cook. George Harris. James Mc Millar. C. W. Salmon. William Phillip. George Hunter. Joseph Herbert. John Moorhead. H. F. T. Newson. G. P. Manday. John Belling. Charles T. Willis. Charles Stannard. Wm. Mc Qualter. Henry Elliott. Henry Kitson. Alfred G. Arkless. Alfred Parsons. John Thackway. J. W. Linnell. Henry Ford. R. F. Norman. Benjamin Farren. Robert Finlon. Joseph Ralph. John Clements. George Willis. Henry C. Crew. Samuel W. Hodge. James Quick. William T. Shute. John McCann. John T. Gardner. William Winter. George Tandy. Nathaniel Myers. Charles T. Bretton. James F. Applegate. Sampson Banks. George E. Simmonds. William Hill. James Foot. William Berwick. Arthur Burgess. John E. Williams. Charles Ball. John W. Bate. John Stevens. Thomas Pendry. William Foy.

Principal Timber Measurer—James Hurd.

Timber Measurers.

William Lawrence. John Allen. John P. Burt. William King.

Surveyor for Buildings—Henry Adams.

Professional Clerk—Robert Dewes.

Clerk of the Works—George A. Mortimore.

Surveyor General for Tonnage—George Moorsom.

Draughtsmen.—William Moore. Felix M. Duffin. Alfred Bustom.

Superintendent General of Quarantine—Sir W. Pym, M.D.

Surveyor for Sloops—Lieut. Leven C. T. Walker, R.N.

Medical Inspector—James O. Mc William, M.D., C.B.

Surgeon at Gravesend—George A. Russell, M.D.

Housekeeper and Storekeeper—Henry C. Hast.

Clerk of the Check—Henry V. Morgan.

Appointers of Weighers.

James King. Francis Pring. Thomas Learmond. James T. Coleman. William Baker.

THE
OUTPORTS OF THE UNITED KINGDOM,
 ALPHABETICALLY ARRANGED;
 WITH THEIR RESPECTIVE SUBPORTS AND CREEKS;
 ALSO THE NAMES OF
 OFFICERS AND CLERKS OF H. M. CUSTOMS STATIONED THEREAT.
 (Corrected to September 30th, 1858.)

The figures against each Port refer to the amount of Customs' Revenue received during the year ended March 31st, 1858.

ABERDEEN. (97,296L.)

Collector, Kenneth Mackenzie. Controller, Robert Smith.
Clerks, Alex. Lyell. Alex. Macfarlane. William Whitecross. John Horne.
Searchers, David Bremner. James Turner.
Tide Surveyor, George M. Thomson. Locker, William McCallum.
Inspectors of Patrol, George Johnston. Alexander Taylor.
CREEK: Newburgh—*P. C. Officer, William Gregor.*

ABERYSTWITH. (362L.)

Collector and Landing Surveyor, Pierce Evans.
Controller and Searcher, Benjamin Candler.
CREEKS: Aberdovey—*P. C. O., and Tide Surveyor, David Williams.*
 Aberayron and New Quay—*Ditto, Andrew Riddell.*

ALLOA. (8,718L.)

Collector and Landing Surveyor, John T. Ansell.
Controller and Searcher, Franklin T. Boucher.
Locker, John Haddon.
CREEKS: Stirling and Falin—*P. C. Officer, Burton Marshall.*

ARBROATH. (13,911L.)

Collector and Jerquer, George H. Price.
Controller and Landing Surveyor, John F. Gairdner.
Searcher and Tide Surveyor, Wm. Finlay.

ARUNDEL. (1,064.)

Collector and Landing Surveyor, Robert James.
Controller and Tide Surveyor, Charles Rudwick.
 CREEKS: Littlehampton—*Tide Surveyor*, Robert W. Grudgefield.
 Chichester—*P. C. Officer*, Thomas Wilson.
 Itchenor—*Assistant Tide Surveyor*, George Miller.

AYR. (4,935.)

Collector and Landing Surveyor, James Stewart.
Controller and Tide Surveyor, Matthew Kennedy.
 CREEK: Girvan—*P. C. Officer*, James Elder.

BALLINA. (7,378.)

Collector and Landing Surveyor, John Reid.
Controller and Searcher, Charles M. Fraser.

BANFF. (5,416.)

Collector and Landing Surveyor, John Bold.
Controller and Tide Surveyor, Henry Blake.
 CREEKS: Port Gordon—*P. C. Officer*, James Cruickshank.
 Buckle and Cullen—*Do*, Thomas Scott.
 Macduff—*Assist. Tide Surveyor*, William Cruickshank.

BARNSTAPLE. (9,076.)

Collector and Landing Surveyor, Richard White.
Controller and Searcher, Caleb Cox.
 CREEK: Ilfracombe—*P. C. Officer*, Robert Gillham.

BEAUMARIS. (1,125.)

Collector and Landing Surveyor, William H. Smith.
Controller and Tide Surveyor, Francis M. Macqueen.
 CREEKS: Holyhead—*P. C. O. and Tide Surveyor*, Edwd. B. Cannah.
 Conway—*P. C. Officer*, Robert Williams.
 Amlwch—*Do*, John W. Hughes.

BELFAST. (364,447.)

Collector and Warehousekeeper, James Trovenen.
Clerks.—Henry J. McCracken. David Currie. James Moore. David Miller. Andrew Jennings. Wm. Dawson. Joseph Evans. David Hamilton. James Campbell.
Landing Surveyor, William W. Godfrey.
Searchers.—Edward Brown. William J. Tripp. Adam Hill. Henry Briggs. Robert Staples.
Superintending Looker, William Trowsdale.
Lookers.—Joseph Patterson. John McEntee. William Donaldson. Daniel Campbell. James McKay. Henry Barrett. George Gainfort.
Tide Surveyors.—Robert Joynt. Robert Campbell. Robert Walsh.
Inspectors of Patrol.—Wm. Trellford. Joseph Swinburn. B. N. Mc'Dowell.
 CREEK: Larne—*P. C. Officer*, Daniel Sheriff.

BERWICK. (13,215.)

Collector and Jerquer, Henry Gates.
Controller and Landing Surveyor, George Barton.
Clerk, William Turner.
Searcher and Tide Surveyor, John Smith. *Looker*, John Brown.

BIDEFORD. (4,928L.)

Collector and Landing Surveyor, Alfred Gossett.
Controller and Searcher, Samuel Malley.
Looker, John Courts.
 CREEK: Appledore—*Tide Surveyor*, &c., William Nicoll.

BORROWSTONESS. (1,061L.)

Collector and Principal Out-door Officer, Geo. C. Coats.
Assistant Tide Surveyor, &c. (Vacant.)
 CREEKS: Inverkeithing—*P. C. Officer*, &c., James Alexander.
 Limekilns and Brucehaven—*Ditto*, David Cameron.

BOSTON. (27,569.)

Collector and Jerquer, Clifford Gill.
Controller and Landing Surveyor, James Paxton.
Clerk and Searcher, Daniel O'Toole.
 CREEK: Spalding—*P. C. Officer*, Benjamin Williamson.

BRIDGEWATER. (9,209L.)

Collector and Landing Surveyor, George Williams.
Controller, Tide Surveyor, &c., Thomas Jackson.
Clerk, James Lovibond.
 CREEKS: Minehead—*P. C. Officer*, William Langdon.
 Watchett—*Ditto*, Peter Boswell.
 Burnham—*Tide Surveyor*, George Tully.

BRIDPORT. (2,322L.)

Collector and Landing Surveyor, Lawrence M. Maxton.
Controller and Searcher, Charles Jackson.

BRISTOL. (1,285,011L.)

Collector, Ambrose Foots. *Controller*, Nicholas E. Browne.
Clerks.—Henry Croft. Daniel S. Wilmet. Thomas Martin. Thos. F. Gilbert. James S. Lloyd. Hamlet Corrigan. Charles Jarvis. Charles A. Badcocke. Samuel Toleman. Samuel H. Baber. Russell A. Snell. Jukes P. Jones. W. W. Hale. E. Bartley. Thos. B. Morris.
Landing Surveyors.—Charles Lemon. William P. Meeker.
Searchers.—John Hassell. Henry T. Quinton. Wm. Smith. Jonathan Rothwell. Robert E. Barker. James C. Heaven. John Williams. Jenkin Todd. Henry B. Bromhead. Robert Fitzsimon.
Superintendents of Lookers.—George Morley. John Martin. John C. Rose. Thomas M. Goulter. John Twining. Henry Curnock. Thomas W. Alec.
Lookers.—Clement Triggs. John Horwood. Benjamin Slade. Robert Jones. William Rutledge. James Smith. Samuel Jakeway. Geo. H. Hall. C. J. Fear. John Smith. Joseph H. Short. John Hanley. Peter J. Aldersley. Thomas Bean. George Pringle. George A. Park. N. P. Bedford. John M.

BARROW, continued :

Gibson. A. Cherry. George M. Manley. H. Bolt. J. M. Thresher. William R. Davis. Charles Moody. Henry Watkins.

Chief Tide Surveyor and Inspector of Water Guard, William Yeowell.

Tide Surveyors.—John Fairbairn. John Jones.

Inspectors of Patrol.—Fredk. A. Thersaby. Samuel G. Deeble. George C. Gwinnett. Richard J. Weaver.

CREEK : Uphill—*P. C. Officer, D. H. F. Carter.*

CAERNARVON. (7,689.)

Collector and Landing Surveyor, Thomas L. Stapledon.

Controller and Searcher, Robert Kennedy.

CREEKS : Pwllheli—*P. C. Officer, Rowland F. Thompson.*

Barmouth—*Ditto, Edward Maxwell.*

Portenlleau—*Ditto, David Prichard.*

Porthmadoc—*Ditto, Thomas Morris.*

CAMPBELTOWN. (496.)

Collector and Landing Surveyor, Alexander Macdonald.

Controller and Searcher, William H. Cassins.

CREEKS : Islay—*P. C. Officer, &c., John Lindsay.*

Tarbert—*Ditto, Duncan Macphail.*

Ardriahag by Lochgilphead—*Ditto, (Vacant.)*

Oban—*Ditto, John Pirie.*

Tobermory—*Ditto, Colin Campbell.*

CARDIFF. (16,905.)

Collector and Jerquer, William Peake.

Controller and Landing Surveyor, William Argent.

Clerks —Wm. H. Godfrey. George Murray. Thomas Davis. Francis M. Leonard.

Searchers.—William L. Jenkins. George Beak. Daniel Rhys.

Lookers.—Thomas Freeman. Thomas Cound. William Rees.

Tide Surveyors.—Thomas Niven. Samuel Tilley. George Grunsell. Joseph Coyle.

Assistant: Ditto.—D. M'Gillivrie. William Gibbs.

CREEK : Aberthaw, Barry, and Sully—*Coast-waiter, Herbert Beese.*

CARDIGAN. (118.)

Collector and Principal Out-door Officer, Lewis Evans.

CREEK : Fishguard—*P. C. O., Hugh Davies.*

CARLISLE. (31,982.)

Collector and Jerquer, Thomas O. Barnicoat.

Controller and Landing Surveyor, Thos. E. Fanning.

Clerk and Searcher, John Routledge.

CREEK : Fisher's Cross, or Port Carlisle—*P. C. Officer, James Barnes.*

CHEPSTOW. (5,896.)

Collector and P. C. Officer, John Searlett.

CREEK : Beachley—*Tide Surveyor, John Bea.*

CHESTER. (61,612.)

Collector and Jerquer, John Ralph.
Controller and Landing Surveyor, John McCormack.
Clerk, Searcher, &c., Richard Simeock.
Tide Surveyor & acting Searcher, William Steele.
Lookers, &c.—Robert Ellis. John Powell.
 CRUICK : Flint and Wepra—*P. C. Officer*, William C. Jones.
 Mostyn and Rhyl—*Ditto*, Joseph Edwards.

COLCHESTER. (17,684.)

Collector, Landing Surveyor, and Jerquer, Robert Raggett.
Controller and Tide Surveyor, Jas. W. D. Keogh.
 CRUICK : Brightlingsea—*Tide Surv. & P. C. O.*, John Christopher.

COLERAINE. (8,062.)

Collector and Jerquer, Charles Mc Anally.
Controller and Landing Surveyor, Charles W. Claxton.
 CRUICK : Port Rush—*Tide Surveyor, &c.*, Robert Gildes.

CORK. (286,296.)

Collector and Warehousekeeper.—Frederick Cassell.
Controller and Jerquer.—Frederick Freshfield.
Clerks.—Joseph Abbott. Thomas S. Lyons. B. B. Galbraith. M. O'Donoghue. M. J. Seymour. David Barry. W. Cassell.
Landing Surveyor, Peter Moore.
Searchers.—Thomas J. Keane. Thomas B. Carnegie. Stephen Barry.
Lookers.—Garrett Kavanagh. John Birmingham. Patrick M. King.
 Edward Farrell. George W. Williamson.
Tide Surveyors.—Nicholas Seymour. Edward Field. Richard Read.
 Bryan Adams. Philip Dunn.
 SUB-PORTS : Kinsale—*Sub-Collector, &c.*, Thomas Fenton.
 Youghal—*Sub-Collector, &c.*, Daniel Curling.

• COWES. (4,621.)

Collector, Jerquer, and Landing Surveyor, Thomas Love.
Controller, &c., William Dear.
Tide Surveyor, William Vaughan.
 CRUICK : Newport—*P. C. Officer*, Alfred Cole.

DARTMOUTH. (3,779.)

Collector and Jerquer, John Hughes.
Controller and Landing Surveyor, John W. Edmonds.
1st Clerk, George N. Puddicombe.
2nd Ditto and Searcher, William R. Creed.
 CRUICKS : Salcombe—*P. C. Officer*, William H. Webb.
 Brixham—*P. C. Officer*, Henry Hallett.

DEAL. (1,886.)

Collector and Principal out-door Officer, John D. Damareq.
Assistant Tide Surveyor, &c., Richard Coveney.
 CRUICK : Sandwich—*P. C. Officer*, Thomas G. Cole.

DOUGLAS. (25,538£.)

Collector, George H. Anderson. *Controller & L. Surveyor*, Thos. S. Todd.
Clerk, Nathaniel W. Walker. *Searcher*, James Bertram.
Tide Surveyor, John McConnell.
CREEKS: Darbyhaven—*P. C. Officer*, Robert Q. Orellin.
 Peel—*Ditto*, Leslie Lockhart.

DOVER. (13,136£.)

Collector and Jerquer, Henry Rodd.
Controller and Landing Surveyor, George B. Baggett.
1st Clerk, John Boyce. *2nd Clerk*, Howard Payn.
Searchers, John Spain, James A. Cocke, William H. Elve.
Tide Surveyors, William Clark, William Leeming.
Assistant Ditto, George Beck. *Locker*, Coulson A. S. Crasquall.

DROGHEDA. (12,886£.)

Collector and Jerquer, John McKenzie.
Controller and Landing Surveyor, John Cronin.
Clerk, Charles Collins. *Searcher*, Peter G. Doyle.

DUBLIN. (1,907,717£.)

Collector, William P. Gardner. *Controller*, Arthur Lamb.
Clerks.—Eyre W. Preston, George Hodgson, Thomas Clouston, Michael Laffan, William Macready, James McAllister, George Brereton, James White, John T. Kelly, Nicholas Loughnan, J. F. Huddleston, Patrick Ryan, James D. Delany, Patrick P. McAllister, John E. Tydd, William Seton, Gerald T. Barry, Abram Murphy, William Haaler, William Corby.
Landing Surveyor, Robert Forster.
Searchers.—Nicholas Halpin, Thomas Dysart, Thomas Dance, Richard Bowden, Arundel Carpenter, Ignatius W. Kelly, John G. Macfie, Edward Doherty, John R. Jackson, James A. Gardner.
Timber Measurer and Locker, Richard McMullen.
Superintending Locker, &c., William Griffin.
Lockers.—William Hall, Robert Rea, George Watson, George Freeman, Garrett Kinsella, Timothy Hynes, William O'Brien, Michael Dowling, William Thompson, Robert Caldwell, William Fleming, Edward Drew, James Rountree, James E. McGuinness.
Tide Surveyor and Inspector of Water Guard, Saunders Rogers.
Tide Surveyors, Matthew Proctor, Joseph Taylor.
Inspectors of Patrol, William Reid, Laurence Byrne, William Guthrie.
CREEKS: Wicklow—*P. C. Officer, &c.*, Garret Byrne.
 Arklow—(Vacant.)

DUMFRIES. (3,993£.)

Collector, Landing Surveyor, and Jerquer, James Millar.
Controller and Tide Surveyor, David C. Pagan.
Locker, Robert Ferguson.
CREEKS: Annan—*P. C. Officer, &c.*, Robert Chalmers.
 Kirkcudbright—*Ditto, &c.*, George Sinclair.
 Barlochan—*Ditto*, George H. Thomson.
 Glencaple—*Ditto*, David Dalgleish.

DUNDALK. (33,173.)

Collector, Landing Surveyor, and Jerquer, Richard S. Dowaley.
Controller and Tide Surveyor, William M. Miller.
Clerk, Peter Connolly.

DUNDEE. (58,911.)

Collector and Jerquer, John G. Beresford.
Controller and Landing Surveyor, John Lorimer.
Clerks.—Robert Scott. William Findlay. George H. Ferrier.
Searchers.—John Melville. William Scott. George Kerr.
Lockers.—Robert Coventry. Andrew Adams.
Tide Surveyor.—Thomas Smith.
Inspectors of Patrol.—James Low. David Bell. James Galloway.
Tide Surveyor at Broughty Ferry, William Gilchrist.
CREEKS: Ferry Port on Craig—P. C. Officer, &c., John Hill.
St. Andrews, Ditto, George Mutter.

EXETER. (104,036.)

Collector, Thomas M. Wearne. Controller, Charles Sholl.
Clerks.—Owen Hearn. Thomas Aldcroft. Charles Bennett.
Searcher and Tide Surveyor, Joseph P. Morgan.
CREEKS: Topsham—P. C. Officer, Elias C. Lawrence.
Exmouth—Tide Surveyor, &c., William Matthew.

FALMOUTH. (11,940.)

Collector, Fredk. W. Swatman. Controller, &c., James Glasson.
1st Clerk, Charles R. Palmer. 2nd Ditto and Searcher, William Cornish.
Locker, Peter V. Sharp. Tide Surveyor, James Hutton.
CREEKS: St. Mawes—Tide Surveyor, Benjamin Banks.
Gweek—P. C. O. and Tide Surveyor, George Phillips.
Penryn—Ditto, Alfred G. Mallet.

FAVERSHAM. (1,947.)

Collector and Landing Surveyor, Edmund Snell.
CREEKS: Whitstable—P. C. Officer, John Phillips.
Milton—Ditto, and Tide Surveyor, George Waghorn.

FLEETWOOD. (1,620.)

Collector and Landing Surveyor, William Walker.
Controller and Tide Surveyor, William H. Poole.

FOLKSTONE. (121,926.)

Collector and Jerquer, John Edmund Lacon.
Controller and Landing Surveyor, Charles Heyward.
Clerks.—John P. Wellard. John Heyward. Bartholomew Minter.
Thomas Golden. O. Henry Owen. Arthur Tite.
Landing Surveyors, Alfred Baker. Richard Sell.
Searchers.—Richard Cocke. Alfred Farnworth. Frederick J. Lilly.
Thomas Baines. George H. Vlieland. William A. Smith. Frederick
Vivian. Frederick S. Tolputt. Frederick A. Williams.
Tide Surveyors.—John Haines. Henry Ford.
Lockers.—Robert Bailey. Edward G. Willes.

POWEY. (3,940.)

Collector and Jerquer, Lance Philipps.
Controller and Landing Surveyor, James Scott.
Clerk and Searcher, William W. Higman.
CREEKS: Mevagissey and Pentowan—*P. C. Officer*, Richard Challow.
 Charleston, Par, Polmear, and Polkerris—*Ditto*, Richard Holden.
 Looe—*Ditto*, John G. R. Anderson.

GAINSBOROUGH. (10,496.)

Collector and Jerquer, William Stanwell.
Controller and Searcher, John Dickson.
Locker, David Kidd.
CREEK: Keadby—*P. C. O.* William P. Askew.

GALWAY. (25,266.)

Collector and Jerquer, Alexander Thompson.
Controller and Landing Surveyor, William H. Lloyd.
Clerk, James Whamond. *Landing Watter*, Robert D. Rochford.
Locker, D. Duvally. *Tide Surveyor*, Michael Breen.

GLASGOW. (790,751.)

Collector and Warehousekeeper, Frederick W. Trevor.
Controller and Jerquer, Andrew F. Gray.
Clerks.—Allan Ross. Henry Brown. Thomas S. Graham. George Wigmore.
 James Kellar. William Dick. Charles Burridge. James Whyte. Michael
 O'Halloran. John Ross. Frederick A. McKillop. Thomas Christie. William
 Sharpe. Henry Cuthbertson. John C. Stuart. Ebenezer Russell.
Landing Surveyors.—Patterson Bamber. Spelman J. Smyth. George Smith.
Searchers.—John W. Foubister. Andrew A. Thompson. William Watt.
 John Hoggan. W. J. Matthews. Colin M. Spalding. Thomas Laidlaw.
 John K. Bruce. George Ord. Andrew G. Anderson. Andrew Scott, jun.
 Patrick Hall. James Cooke. Walter McIlwraith.
Superintending Lockers.—John Forsyth. James Allan.
Lockers.—Menzies Wilson. Archibald Campbell. William Duncan.
 Alexander Gillespie. William Gibson. James McRobbie. Donald Lennox
 John Ballantyne. Daniel McDougall. James Scotland. James Brown.
 Rose McNaughten. Robert Smith. William Simple. John Allan. W. H.
 Greenwood. John Cameron.
Tide Surveyors.—Thomas Gordon. Martin Costelloe. Edward True. George
 Clayton.
Inspectors of Patrol.—Ogilvie Wilson. James Adamson. Robert Calder.
CREEKS: Bowling Bay—*P. C. Officer*, James T. Reayburn.
 Renfrew—*Ditto*, John Campbell.

GLOUCESTER. (69,771.)

Collector and Jerquer, Arthur Stewart.
Controller and Landing Surveyor, Manby Davie.
Clerks.—William Samuel Lloyd. Charles C. Brown. Patrick Croffy.
Searchers.—William Richards. Edward Coleman. Charles M. B. Hale.
 William H. Baigent.
Tide Surveyor, Thomas Webb. *Superintending Locker*, Fred. L. Tibbitts.
Lockers.—William Webb. Duncan Campbell. W. S. Jennings. Thomas
 W. Lane. Samuel Gainer. Thomas Beard.
CREEKS: Lydney—*P. C. Officer*, William J. Reed.
 Sharpness Point.—*Tide Surveyor*, Christopher Mc'Cain.

GOOLE. (25,976.)

Collector, David Williams.

Controller and Landing Surveyor, Robert M. Nisbett.

Searcher and Clerk, James Ritchie. *Tide Surveyor*, James Rodger.

Locker, William Fillingham.

Creek: Selby—*Coastwailer*, William S. Bell.

GRANGEMOUTH. (25,793.)

Collector, James Hamilton Blain.

Controller and Landing Surveyor, Charles Watson.

Clerk, William Miller.

Searcher, David Stevenson.

Tide Surveyor, John Robinson. *Assistant ditto*, James Zuill.

GREENOCK. (501,114.)

Collector and Warehousekeeper, John F. Moore Hodder.

Controller and Jerquer, William Bellamy.

Clerks.—Thos. King. Utrick Walton. James Little. Stewart McAllister.
Hugh McGregor. Duncan McIntyre. Alexander J. Kerr.

Landing Surveyor, John Evans.

Searchers.—Neil Leitch. Robert Morison. John Cleland. William S. Elliott. Hugh Smith Main. John Ritchie. John Russell. Archibald Gardiner.

Tide Surveyors.—William Craig. James Dawson.

Inspectors of Patrol.—John Ford. John Ramsay. Edward W. Ward.

Superintending Locker, John McDougall.

Lockers.—Samuel Jack. Robert Ker. Aulay Mc Aulay. Neil Gray.
William Muir. George Clubb. Robert Fyre. Peter McIntyre. William Trapps. Charles McPherson. James Lyon. Gavin Adamson.

GRIMSBY. (29,826.)

Collector and Jerquer, David Grieve.

Controller and Landing Surveyor, James Edwards.

Clerks.—Samuel Walmsley. Robert Blow.

Searchers.—John Rennison. John Wright.

Lockers.—Samuel J. Culpeck. Fredk. F. Weeks.

Tide Surveyor, Charles Forder. *Assistant ditto*, George Fuller.

GUERNSEY. (12.)

Principal Officer, &c., James Rider.

Clerk, John W. Jones. *Tide Surveyor*, A. O. Le Huray.

Creek: Alderney—*Chief Officer*, Andrew Brown.

HARTLEPOOL. (23,218.)

Collector and Jerquer, John Mackenzie.

Controller and Landing Surveyor, Elgar Pagden.

Clerks.—Edward C. Lawson. Wm. J. Hodgson. P. Hale. Christopher Dalgleish. J. E. Holmes.

Searchers.—F. J. Cackett. C. Price. C. Branagan. N. Butler.

Lockers.—John Fawcett. John McMillan. W. Parkinson. R. Hodgson.

Tide Surveyors.—Henry French. Robert Millar. H. H. Bright.

Assistant ditto—James Lynch.

HARWICH. (1,315L.)

Collector, Landing Surveyor, and Jerquer.—John W. Wood.

Controller and Searcher.—Thomas J. Freeman.

Tide Surveyor.—John Carr.

CREEK: Mistley—*P. C. O. and Tide Surveyor,* Joseph Harvey Webb, Walton, and Holland—*P. C. Officer,* Henry Heath.

HULL. (310,417L.)

Collector, James Sparrow. *Controller.*—James Mason.

Clerks.—Joseph Jackson. William P. Moore. Joseph W. Lister, Joshua Walker. George Bell. George Waugh. Chas. W. Arden. Samuel Montgomery. Edmund Isle. Francis Stead. George H. Todd. George H. Wilson. Edward Jones. Benj. B. Walker. Benj. Empson. Edward W. Wigney. Robert C. Appleby. Edward Walton.

Landing Surveyors.—James H. Payne. Henry Wood. C. J. Clarke.

Searchers.—Harbord Harbord. Phineas B. Lowther. William F. Bean. Richard R. Moxon. Edward Redfern. William B. Bartle. Henry Jefferson. John Frise. Edw. B. Smith. James McKay Bean. Cullender Goldsmith. J. C. Alexander. Luke Hester. John Hurst. Edward Reynolds.

Timber Measurer, Abraham Balding.

Superintending Lookers.—John C. Carroll. S. Pentith.

Lookers.—T. Abey. G. Metcalfe. W. Graham. H. Kirhua. James Colton. J. Conniff. William B. Douglas. T. Ellerker. R. Tadman. T. D. Hardgrove. Alex. Scott. Wm. Ward. T. Wales. E. Hather. Francis Wilson. John Whitaker.

Inspector of the River, Edward Catchpole.

Tide Surveyors.—Colby A. Davis. John Rourke. Patrick Moran. Daniel Connor. Richard Gallop. James Carnie. Thomas Shipstone.

Inspectors of Patrol.—Justice Jones. John Sked. John Mellor. James M. Williams. John Janney. Joseph Jewitt. William Smith. Thomas Sanderson. William Backhouse. Francis Fullerton. T. H. Kirman.

INVERNESS. (8,484L.)

Collector and Jerquer, Geo. M. Douglas

Controller and Landing Surveyor, John Crane.

Clerk, John McDonald. *Locker,* Roderick Cameron.

CREEKS: Burghhead—*P. C. Officer,* Edward Fraser Reid.

Fort William—*Ditto,* John Campbell.

Cromarty—*Ditto,* George Macdonald.

Findhorn—*Ditto,* Robert Macdonald.

Lossiemouth—*Ditto,* Robert Simmie.

Portmahomack—*Ditto,* Duncan McRae.

Fort George, Fort Rose, and Nairn—*Ditto,* James Duffus.

IPSWICH. (36,712L.)

Collector, and Warehousekeeper, John Adley.

Controller and Landing Surveyor, J. C. Frith Heatley.

Clerk, John J. Head. *Searcher,* William V. Cornish.

Tide Surveyor, Edward Chalinder.

IRVINE (1,429L.)

Collector and Landing Surveyor, James Grieve.*Controller and Searcher*, John H. Stritch.*CREEKS*: Troon—*Landing and Coastwaiter*, William Hind.
Ardrossan and Saltcoats—*Ditto*, William McCreadie.

JERSEY. (NZ.)

Principal Officer, George Robert Radford.*Controller*, Thomas W. Clarke.*Clerks*, George P. Charleton. Charles Hunter.*Tide Surveyor*, John Rawling.

KIRKALDY. (9,460L.)

Collector and Jerquer, John Andrew.*Controller, Landing and Tide Surveyor*, Isaac Walker.*Searcher, Landing and Coast Waiter*, James Scott.*CREEKS*: Anstruther—*P. C. Officer*, Francis Marshall.Leven, Largo, and Methil—*Ditto*, James Arthur.Dysart—*Ditto*, Michael Brown.Burnt Island—*Ditto*, James Hutchison.

KIRKWALL. (447L.)

Collector and Landing Surveyor, William Gunn.*Controller, Searcher and Tide Surveyor*, Alexander Watt.*CREEKS*: Stromness—*P. C. Officer, &c.*, William Flett.Long Hope—*Ditto*, Robert Eunson.

LANCASTER. (19,752L.)

Collector, William Hodgson.*Controller and Landing Surveyor*, William Wheeler.*Searcher and Clerk*, William H. Poole. *Locker*, John Stewardson.*Tide Surveyor at Glasson Dock*, Gilbert F. Traill.*CREEKS*: Ulverstone and Ireleth—*P. C. Officer*, John Strickland.Rampside—*Coastwaiter, &c.*, William H. Curle.Foulton—*P. C. Officer*, John Wright.Arnside and Grange—*Ditto*, Robert Marshall.Barrow—*Ditto*, Nicholas G. Charleton.

LEITH. (498,474L.)

Collector and Warehousekeeper, Isaac H. Nanson.*Controller and Jerquer*, William Broster.*Clerks*.—Alex. Stewart. F. C. H. Nicholson. James Lethem. William Allan. Thomas Carse. William Devlin. Archibald W. Halden. Robert H. Renton. John Wilson. Robert B. Wallace. Edwin Brown. Andrews Touch. Adolphus Ross. James Borthwick.*Landing Surveyors*.—David W. Low. James L. Johnston.*Searchers, Gaugers and Coastwaiters*.—John Scott. Robert Monro. James S. Thomson. Peter H. Hardie. Duncan Gavin. Valentine Knight. George Martin. Thomas J. Todd. James Thomson. Henry S. Dyer.*Superintending Lockers*, Thomas N. Fyfe. John R. Mathie.

LEITH, continued :

Lookers.—George Macpherson. George Wilson. James Pirie. John McNaughton. Henry Gillman. Charles H. Jupp. George Dobson. Francis Duncan. William Ewart. Edward Stratton. Thomas Cochran. Andrew Thompson. James Mitchell. Robert Rose. Lealie Carnie. A. Richardson. Geo. D. Buchan. W. K. Currie.

Tide Surveyors—James Thompson. Henry Trestrail. Henry J. Webster.
Inspectors of Patrol.—Robert Blyth. Daniel Paterson. Thomas Patterson.

CREEKS: Fisherrow. *P. C. Officer, &c.*, Samuel Part.
Cockenzie—*Ditto*, Robert Sommers.

LERWICK. (608L.)

Collector and Landing Surveyor, John Gatherer.

Controller, Searcher and Tide Surveyor, David G. Muir.

LIMERICK. (163,183L.)

Collector and Landing Surveyor, James Rosa.

Clerks.—Henry Cockshott. William M. Wallnutt. James Paterson.

Searchers.—Richard Davies. John Hogan. *Tide Surveyor*, Matthew Carr.
Lockers—Daniel Moylan. John McCormack. Martin Kavanagh.

CREEKS: Kilrush.—*P. C. Officer, &c.*, (Vacant.)

Clare—*Ditto*, John M'Guire.

Askeaton—*Ditto*, John F. Purcell.

LIVERPOOL. (3,695,322L.)

Collector—Samuel Price Edwards.

Controller and Principal Clerk—William G. Stewart.

Long Room Clerks.

George St. George. Thomas Blythe. William G. Flewker. Fred. M. Holder.
Joseph Pyke. M. S. H. McCausland. Richard Ross. Wm. Pearson.
Jas. Monkhouse. Jesse Coulthurst. John R. Gill. William H. Edwards.
William E. Grocott. John R. Jago. J. C. Johnstone. John B. Edwards.
Thomas Cooper. James C. Downey. George Thomas. Thomas Morgan.
John M. Ashton. Edwin Bean. Richard Hankin. T. Baxendale. Roger Eaves.
J. Macnamara. James Baxter. Frederick W. Bell. C. B. Masservy.
Edward Fuller. Edward Gee. James Lee.

Inspector General.—John Cockshott.

Landing Surveyors.

George Witt. Arthur S. Rich. John T. King. Henry H. Sutton. Thos. Brown. John W. Arkle. John D. T. Gibson. Llewellyn W. Mostyn. William Thompson. Charles Jackson.

Treasury and Controller of Accounts.—Isaac G. Thom.

Assistant Controller of Accounts—Thomas Foreman.

Principal Clerks for General Business.

Thomas Bunting. John R. Lonsdale. T. B. Fellows. J. S. Evans.
Clerks.—Charles Ashton. James Burr. Joseph J. Marsden. Richd. Smith.
Jno. H. Hawker. Edward Connor. Thomas Standish. Edward Rigmalden.
St. Felix T. M. Tucker. Edwd. Osborne. Chs. Jones. John Scott. John Bruce.
Henry H. Rooke. Frederick Middleton. William Cochran. John King.
Alexander Stewart. William Stevenson. David Scott. Geo. W. Cashell.
Thomas Abercrombie. John P. Lang. Chas. Mc'Allister. F. Foxwell. Henry

LIVERPOOL, continued :

C. Luya. James Miller. Henry Ferrey. William Jones. Patrick McAllister. John Wakefield. Eckersby Smithurst. James M. Reid. Edward F. Evans. John McArdle. William C. Burcher. Roderick G. McLeod. John Armstrong. D. M. Masservy. John Potbury. John Roberts. Benjamin Charles Clare. E. W. Ludlow. Anthony Laurie. Joseph A. Bentley. William Edwards. David Burnet. Basil Baker. B. W. Gill. Christopher Snowden. G. F. Cave. R. W. Roper. Jas. Smethurst. J. H. Dyas. C. Sandell. J. J. Forshaw. T. W. Russell. C. Green. Wm. Mason. W. Taylor. A. H. Hall.

Searchers and Gaugers.

William Bliss. Thomas Innes. Wm. Denton. Colin Cameron. Philip Stevens. William Every. William Whiting. Robert Fisher. John H. Shanklin. Henry Leithead. Frederick Wilkinson. Henry W. Crosbie. Frederick D. Morgan. James Ward. William Kendall. Joseph T. Barton. Edward Whaites. Frederick A. Miall. John Hussey. John Walker. Jeremiah M. Dawkins. Thomas S. Blease. Edward Glover. Thomas M. Clarke. William Burke. Wm. Bean. Henry Smith. Caleb Stower. Thomas C. Archer. Albion Mackay. Rudolph Ilberry. John Hargreaves. Joseph Johnson. Samuel Aston. John Pennington. W. S. Pickthall. John Holmes. Hugh Goold. Richard Hayward. Henry H. McBride. Samuel McClelland. James L. Robinson. W. H. Brassey. John H. Genn. James Barnes. P. T. Hay. John Bennett. Hen. P. Wright. Peter G. Traer. John Britten. John B. Williams. Thomas Gale. John Mudie. Thomas Thomas. William Winstanley. John Clinton. Thomas W. Kelly. Thomas Sansom. Edwin D. Musgrove. Robert M. Green. James Edgar. Robert Mitchell. Thomas Cornish. Robert Japp. John A. Kerford. George Shelton. Wm. Humby. Richard W. Swayne. William Roberts. J. M. Smith. Hugh B. Jones. Joseph Harding. J. B. Sowerby. Alexander Shaw. William McConnachie. Thomas Conway. Tristram Foster. Alexander J. Tate. James White. James Armour. Thomas Barrow. William McBain. Daniel Penny. Thos. Donlon. Ephraim Taylor. Charles Potter. Wm. Green. Donald Ross. C. H. Barton. Wm. H. Coulson. Thomas Hargreaves. D'Arcy Brown. Lakes Roscorla.

Timber Measurers.—James Williams. Arthur Rice.

Superintending Lookers and Re-dipping Officers.

James Ashton. James Cassell. Henry Joyce. William Henry. William Hull. Thomas Moss. William Baird. John Ellison. James Gore. John Forbes. Andrew Mayne. Thomas Brown. Stephen Kerridge. Sampson Major. David Nutting. Wm. Hilditch. Benjamin Bentley. Matthew Cleary. John Coomer. William Stocks. Thomas Taylorson. D. Beale. George Bloor. John Parry.

Lookers.—T. Stephenson. T. P. Gyles. T. Clayson. H. Fletcher. G. Broadfoot. G. Whyte. R. Nickson. A. J. M'Laren. W. Smith. W. Askew. J. Moore. H. Hobson. J. O. Lee. J. Murnin. J. Moses. T. Kavanagh. W. Hope. J. Griffin. J. Wilson. T. Clegg. J. Aspinall. T. Cheers. J. Dean. W. H. Fish. J. Taylor. J. Murray. T. Richardson. J. Jones. S. Whittle. W. Hawkins. E. Williams. N. Cock. T. Wrinn. D. Livingstone. R. Oldfield. R. Morley. G. Beasley. J. Gibney. M. C. Robinson. T. Evans. J. Holden. G. Elston. T. Ormsby. J. Heaton. J. Jones. P. Kearney. H. Farnworth. J. Pawlett. E. McNevin. P. Reese. E. Jones. W. Gough. J. Watkinson. T. Kelly. J. Gwinn. J. Clayton. J. Bonner. G. Charles. J. M. Hume. J. W. Webster. J. Edwards. E. Moseley. J. Brown. A. Cruickshank. W. Hesketh. H. Trelford. G. Gilbert. G. Grey. J. Barton. R. Rankin. W. Lowday. M. Fanning. J. O'Rourke. W. M. Andrews. G. K. Burden. R. White. C. Simpson. W. H. Hooley. B. Wil-

LIVERPOOL, continued :

Harna. R. J. Ellis. W. Fox. T. Roberts. P. Willan. C. Summers. P. Sims. S. Thornley. T. Mortimer. R. Oliver. W. Kenny. H. Hatcliffe. J. Norbury. G. E. Edmonson. J. McMurray. D. Alexander. G. A. Clark. J. Hanlow. J. Crellin. J. Raynsford. M. M. Kavanagh. G. M. Smerdon. J. Pringle. A. McLelland. S. Fish. E. Leonard. J. Morris. H. C. Treeby. J. Kitt. J. Mackie. W. Tough. J. Alexander. J. McEntegart. J. Knott. W. Holden. T. Hughes. H. J. Russell. M. Carr. P. Arnold. J. Martin. J. Routledge. G. Martin. G. Dean. J. Dodd. M. A. Davey. R. Parkinson. J. Kemp. D. Whalley. R. Scott. J. Unsworth. H. Page. E. M'Comb. C. Williams. S. Lloyd. J. Abbott. Edward Batters. R. Jones. J. Craig. Wm. Hill.

Chief Surveyor of Shipping, William Cowley Miller.

Inspectors of the River.—Richard Potbury. William Nott. E. Morgan.

Tide Surveyors.—Andrew F. Spracklin. William Dickson. John Maxwell. William Robins. Edward Conway. James Baxter. Robert Luce. James Webb. Edward L. George. John Roberts. William Harris. James Foley. John Holloway. Martin Byrne. George Westlake. Frederick Bloom. Robert McAdam. William B. Hill. William Penny. Joseph Gould. Peter Clark. Alexander French. W. Gould. Samuel B. Williams. Henry Wright. David McClure. M. Jenkins. W. Fraser. R. Currie.

Inspectors of Patrol.—P. B. Maylor. John Meddins. James Dale. Michael Walsh. Walter Beggs. Henry Williams. John Sewell. Edward Craine. Richard Robinson. Samuel Read. John Fox. Thomas Bibby. Joseph Purdy. John Love. James Wallace. Henry Cantell. John Nixon. Edward Briscoe. John Sewell. Thomas Richardson. John M. Pender. Richard Ellis. John Kinsey. John Monro. Edward Darby. James B. Lacey. A. Glenachan. W. East. D. Brereton. R. Lewis. W. Vasey.

CREWS: Runcorn. P. C. *Officer and Landing Walter*, Francis Evans. Garston.—*Ditto and Tide Surveyor*, Stephen M'Donald.

LLANELLY. (923.)

Collector, Jerquer, and Landing Surveyor, Henry Thomas.

Controller and Searcher, &c., Edward L. Penfold.

Clerk and Searcher, Frederick M. Powell.

Assistant Tide Surveyor, James D. Maxwell.

CREWS: Carmarthen—P. C. *Officer*, Thomas Rogers.

Pembrey—*Ditto*, Thomas Roderick.

Laugharn and St. Clair—*Coastwailer*, David Humphries.

Lougher—P. C. *Officer*, David Phillips.

LONDONDERRY. (125,737.)

Collector and Jerquer, James Donelan.

Controller and Warehousekeeper, John P. Penberthy.

Clerks.—Charles Scott. John Gilliland.

Searchers.—Alexander Dysart. Henry Lowth.

Tide Surveyor, Thomas Enright.

Lockers.—James Taylor. M. Matthews. Daniel Shiel.

CREW: Ballyraine—P. C. *Officer*, James Semple.

LOWESTOFT. (8,500*l.*)

Collector and Landing Surveyor, John Robertson.
Controller and Searcher, George H. May.
Clerk, A. D. Gowing.
Tide Surveyor and Assistant Searcher, Robert D. Young.
CREEK: Southwold—*P. C. Officer*, Thomas Durrant.

LYME. (1,273*l.*)

Collector and Landing Surveyor, George Clayton.
Controller and Searcher, Henry A. Hunt.
CREEKS: Axmouth and Seaton, *P. C. Officer*, John Needs.

LYNN. (23,642*l.*)

Collector and Landing Surveyor, James Turner.
Controller and Principal Clerk, Francis J. Swatman.
Clerk and Searcher, Thomas Hollis.
Lockers.—Joseph M. Bullen. Robert Platten.
Tide Surveyor, Angus McNab.
CREEK: Heacham—*P. C. Officer, &c.*, John G. Burcham.

MALDON. (395*l.*)

Collector and Landing Surveyor, Thomas Cumming.
Controller and Searcher, George Bruce.
CREEKS: Burnham—*P. C. Officer*, William Rogers.
 Leigh—*Ditto*, James Cockett.
 Rochford—*Ditto*, James Richmond.

MANCHESTER (Warehousing Town.) (116,881*l.*)

Principal Officer and Landing Surveyor, Adam C. French.
Clerks.—Thomas Price. John Cunningham.
Searcher, Edward J. Chevalier.
Treasury Extra Clerk, Joseph G. Royle.
Lockers.—James C. Chappell. Thomas Gowry.

MARYPORT. (7,050*l.*)

Collector and Jerquer, Henry Lindsay.
Controller and Landing Surveyor, George J. Flower.
Tide Surveyor, Guthrie Ballingall.

MILFORD, (2,527*l.*)

Collector, Landing Surveyor, and Jerquer, Henry Pattison.
Controller, Searcher, &c., Harry F. Shute.
Tide Surveyor, Henry Sutherland.
CREEKS: Solva—*P. C. Officer, &c.*, Charles Brown.
 Pembroke — *Tide Surveyor, &c.*, John Morgan.
 Tenby and Saundersfoot—*Ditto*, Lionel P. Barnaschoue.

MONTROSE. (23,094*l.*)

Collector and Landing Surveyor, Pattenson Hayton.
Controller and Searcher, James T. Barnard.
Clerk, Alexander Scott.
Lockers.—George W. Matthew. William Rodger.
Tide Surveyor and Landing Waiter, Robert Webster.
CREEK: Johnshaven—*P. C. Officer*, Robert Porter.

NEWCASTLE. (265,446.)

Collector and Warehousekeeper, Joseph Baldwin.

Controller and Jerquer, Alexander R. Macleay.

Clerks.—William Whitney. John Young. Cuthbert Carr. Thomas Graham. Michael A. Shield. Edward Story. John Bruce. Frederick Brandling. J. C. Preston. Thomas Doubleday. Joseph Young. John B. Bates. Robert T. Watson. Robert B. Brown. William Bell. George Charlton.

Landing Surveyor, Thomas Guy.

Searchers.—John R. R. Rayner. Edward J. Wilson. Duncan L. McAllum. Ralph S. Bell. John Deas. Robert Jackson. James Todd. Edward C. Saunders.

Superintending Looker, William Mauby.

Lookers.—Robert Campbell. William S. Wilson. Charles W. Selby. William Bell. Joseph Arkley. William Gilroy. Roger C. Watson. Edward Adams. Daniel Byrne.

Tide Surveyors.—William Bardo. Thomas Hanley. James Hale.

NEWHAVEN. (15,811.)

Collector and Jerquer, Richard C. Hearn.

Controller and Landing Surveyor, Robert T. Dolan.

Clerks.—Beverley U. Hearn. William Robert Staveley.

Searchers.—W. S. Flint. Duncan M'Lellan. Geo. J. Wood. T. Fuller.

Tide Surveyor, John Osbon.

NEWPORT. (16,028.)

Collector, Jerquer and Landing Surveyor, Robert Cullum.

Clerks.—Henry J. Cullum. Stephen Lancefield. James Bladon.

Searchers.—Rowland H. Nicholas. Henry Land.

Tide Surveyors.—Richard Trew. Methusalem Evans.

Assistant Ditto, Robert Main.

NEWRY. (82,391.)

Collector, Jerquer and Landing Surveyor, Thomas Avery.

Clerk, Joseph Grafton.

Searcher and Tide Surveyor, John James Moutray.

Timber Measurer, James Thompson.

Tide Surveyor, at Warren Point, Ebenezer Johns.

PADSTOW. (395.)

Collector and Principal Out-door Officer.—John L. Hawken.

CREEKS: New Quay.—*P. C. Officer*, Henry Hicks.

Boscastle.—*Ditto*, Philip J. Grose.

PENZANCE. (12,240.)

Collector and Jerquer, William Henry Holmes.

Controller and Landing Surveyor, Joseph Barrett.

Clerk, James R. C. Pascoe.

Searcher and Tide Surveyor, John C. Millett.

CREEK: St. Michael's Mount.—*P. C. Officer, &c.*, John Grose.

PERTH. (19,109L.)

Collector and Landing Surveyor, Robert Mostyn.

Controller and Searcher, Peter Fawcett.

Clerk, (Vacant)

CREEK: Newburgh—*P. C. Officer*, James Marshall.

PETERHEAD. (3,232L.)

Collector, &c., William R. Balfour. *Controller, &c.*, Michael Beveridge.

Clerk and Landing Waiter, Charles Taylor.

CREEK: Fraserburgh—*P. C. Officer*, George Watt.

PLYMOUTH. (251,141L.)

Collector, Robert Daw.

Controller and Principal Clerk, John S. Salmon.

Clerks.—William G. Slaughter. Henry Chambers. Richard Birdwood.

Charles Cuddeford. John Broadhead. Edwin Ralph. George Hingston.

Landing Surveyor, Edward J. Pretty.

Searchers.—William B. Ramsay. John H. S. Russell. Alfred H. Kerswell.

Charles G. Gibson. Herbert Kerswell. Alfred B. Keen. Wm. B. Court.

Timber Measurer, Thomas Flewell.

Superintendent of Lockers and Weighers, Edwin Langmead.

Lockers.—John Doidge. Joseph S. Williams. Thomas Sergeant. William

Trant. George F. Harvey. Charles T. Mitchell. Harvey H. Hester.

Tide Surveyors.—Christopher Rea. Thomas Landella. Andrew Burnett.

Inspectors of Patrol.—William Slade. James Cowell. John Pillar.

CREEK: Calstock—*P. C. Officer*, George L. Skinner.

POOLE. (6,235L.)

Collector and Jerquer, George J. Baumbach.

Controller and Landing Surveyor, Hugh M'Gillvray.

1st Clerk, Edwin Calton. *2nd Clerk*, Thomas Ridout.

Searcher, Richard G. Lane. *Tide Surveyor*, Andrew Kelly.

PORT GLASGOW. (78,191L.)

Collector, Jerquer, and Landing Surveyor, James Foyater.

Clerk, James Dunbar. *Searcher*, James McGregor.

Locker and Tide Surveyor (Vacant)

PORTSMOUTH. (74,425L.)

Collector, William J. Redpath. *Controller*, William C. Maclean.

Clerks.—William G. Maclean. James Scott. William Hayward.

Landing Surveyor, (Vacant)

Searchers.—George Rickman. Alfred Cooper. Richard D. Parker.

Lockers.—Samuel Gamblen. George Mitchell. W. T. May. Joseph Pratt.

Tide Surveyors.—John Ellis. Robert Davie.

CREEKS: Fareham—*P. C. Officer*, George Farnes.

Emsworth—*Ditto*, Leigh Hooper.

PRESTON. (74,213L.)

Collector and Jerquer, Thomas Jones

Controller and Landing Surveyor, Samuel Christopherson.

Clerk, Richard A. Crombleholme. *Searcher*, Thomas W. Reader.

CREEKS: Hesketh Bank—*P. C. Officer*, Francis Samons.

Lytham—*Ditto*, and *Tide Surveyor*, Thomas E. Fawcett.

RAMSEY. (54,054L.)

Collector and Landing Surveyor, Robert Hieka.
Controller, Searcher, &c., Robert C. Meikle.

RAMSGATE. (2,909L.)

Collector and Jerquer, Francis Waring.
Controller and Landing Surveyor, Duncan McArthur.
Searcher and Tide Surveyor, William M. Nash.
CREEKS: Margate—*P. C. Officer, &c.*, Thomas S. Stribley.

ROCHESTER. (15,293L.)

Collector, Robert A. Norman. *Controller*, David Gay.
Clerk, Henry Edward Strong.
Tide Surveyor, Alexander McMillan. *Locker*, Henry Rimington
CREEKS: Sheerness—*P. C. Officer*, Robert G. Todhunter.
Maidstone—*Ditto*, John Piper.

ROSS. (17,215L.)

Collector and Jerquer, John Hardie.
Controller, Tide Surveyor, &c., William D. Hobson.
Clerk and Searcher, William Commins.
Lookers, &c.—J. Sabourine. W. Dobbryn. W. Dealy. E. Frizell.

RYE. (863L.)

Collector and Jerquer, John King Groom.
Controller, Landing Surveyor, &c., Francis L. Shaw.
CREEK: Hastings—*P. C. Officer*, Richard Southon.

SCARBOROUGH. (5,782L.)

Collector and Landing Surveyor, John P. Hayton.
Controller and Searcher, William Devall.

SCILLY. (107L.)

Collector and Landing Surveyor, Andrew Richardson.
Controller and Searcher, Richard S. Quill.

SHIELDS. (73,329L.)

Collector, Robert S. Kilgour. *Controller*, James Irwin.
Clerks.—Stephen Rogers. William C. Turnbull. G. A. Bethell. George
Rennison. William M. Rogers.
Searchers.—Isaac Peart. William Dobbryn.
Principal Tide Surveyor and Inspector of the Waterguard.—Robert Wade.
Tide Surveyors.—Samuel Keys. Thomas Stuart. Joseph Davison. R.
Graham.
Lookers.—Colin Campbell. Edward Shepherd. John J. Smith. William
Wilkinson.
CREEKS: Amble and Warkworth—*P. C. Officer*, William Arkless.
Blyth—*Ditto*, William Rees.

SOUTH SHIELDS (Port of Shields.) (12,180L.)

Principal Officer, &c.—James Blaikie.
Clerk and Landing Waiter.—James Cox.
Searcher, William Sumpter.

SHOREHAM. (14,022L.)

Collector, Charles S. Saunders. *Controller*, John Hatt.
Clerks.—David Pilmore. Walter Carter.
Tide Surveyor and Coastwailer, James Rees. *Looker*, James Beach.

SKIBBEREEN. (4,266L.)

Collector and Landing Surveyor, Robert Scott.
Controller and Tide Surveyor, Edward J. Doherty.
CREEK: Beerhaven—*P. C. Officer*, Patrick Daly.

SLIGO. (24,204L.)

Collector and Jerquer, Owen Wynne
Controller and Landing Surveyor, Daniel Dudgeon.
Clerk, Hugh G. O'Beirne. *Clerk and Searcher*, (Vacant.)
Tide Surveyor, Samuel Henderson.
CREEKS: Donegal—*P. C. Officer*, William Gray.
 Ballyshannon—*Sub-Collector*, William Allingham.

SOUTHAMPTON. (87,731L.)

Collector and Warehousekeeper, Daniel Colquhoun.
Controller and Jerquer, Daniel B. Preston.
Clerks.—John Graves. George Dymott. John Balmain. John F. Stephens.
 John Lisle. George D. Allen. Chas. F. Williams. John T. Tucker. Henry
 Durkin. Francis G. D. Cooper. Samuel Lorden. Arthur C. Hoare.
Landing Surveyors.—Richard Henry Minns. Francis Brent.
Searchers.—Henry G. Sellwood. Joseph F. Parker. George Brown. Wil-
 ham Walker. George Batten. Edward Sharp. Thomas W. Phillips.
 Richard Blanchard. Joseph E. Davey. George Harrison. Bryan Mackay.
 Richard Bruce. George Hopkins.
Chief Tide Surveyor and Inspector of the Water Guard, Thomas Obree.
Superintending Locker, John Goodden.
Lockers.—John Johnson. William Mold. George Green. John Huntley.
 Charles Dyer. W. T. A. Lacey. Henry Corke. Robert Tussard.
Tide Surveyors.—Hugh Williamson. Charles Taylor. William Forrester.
 Henry Knowler.
Inspectors of Patrol.—William J. Goff. Edwin Page. Richard P. Spurrier
CREEK: Lynton—*P. C. Officer*, William Hinks.

ST. IVES. (8,345L.)

Collector and Principal Out-door Officer, Thomas H. Love.
Assistant Tide Surveyor, James H. Redfern.
CREEKS: Portreath—*P. C. Officer*, Edwin K. Faull.
 Hayle—*Ditto and Landing Waiter*, Wm. H. Holmes.

STOCKTON. (85,532L.)

Collector and Jerquer, John Shelly.
Controller and Landing Surveyor, William Foggo.
Clerks.—William E. Hall. Joseph Short. R. C. Weatherill. John Mearns.
Searchers.—Christopher Hodgson. Silvester S. Stuart. Chas. Robinson.
Lockers.—Thomas Mawlam. Francis McShea.
CREEKS: Cleveland Point—*Tide Surveyor*, Valentine Baker.
 Middlesboro—*P. C. Officer, &c.*, Thomas Nichol.

STORNOWAY. (1532.)*Collector and Landing Surveyor*, Michael B. Pithie.*Controller and Searcher*, James Bishop.**STRANGFORD. (1322.)***Collector and Principal Out-door Officer*, Charles Costello.**CREEK**: Quoile and Killeleagh—*P. C. Officer*, Richard S. Boiss.**STRANRAER. (2112.)***Collector and Principal Out-door Officer*, Henry J. Skene.**CREEKS**: Drumore and Port Nessock—*Coastwaiter*, William R. Dockrall.**SUNDERLAND. (106,6682.)***Collector*, William Wilcox.*Controller*, James Bull.*Clerks*.—William Robinson. Thomas M. Mitchell. James Goble. Wm. E. Wilcox. Robert O. Swan.*Landing Surveyor*, Crichton S. Gavin.*Searchers*.—Joseph H. Kirk. John P. Coulson. Francis F. Yeatman. Joseph Barker. Jasper W. Walsh.*Lockers*.—William Dixon. George S. Thurlbeck. George Baglee. Thomas Douglas. T. W. Barnes. John S. Dunn.*Tide Surveyors*.—Robert Pope. Robert T. Williamson. William P. Skinner. James Mason. John Nance.*Assistant Tide Surveyor*, James Wandless.**SUBPORT**: Seaham—*Sub-Collector, &c.*, John L. Henry**SWANSEA. (9,4882.)***Collector and Jerquer*, Edward Waters.*Controller and Landing Surveyor*, Frederick Pittman.*Clerks*.—William Rhys Gronow. Charles E. Waters.*Searchers*.—William J. Turner. Frederick Packett.*Tide Surveyor*, James Moore. *Assistant ditto*, Charles A. Reed.**CREEKS**: Porth Cawl—*P. C. Officer*, Silvanus Bevan.Port Talbot—*Ditto*, William Loveluck.Neath—*Ditto*, William L. M. Humphreys.**TEIGNMOUTH. (1,4342.)***Collector and Landing Surveyor*, William Petherick.*Controller and Searcher*, David Lenuox.*Lockers*.—William Taylor. R. W. Tucker.**CREEK**: Torquay—*P. C. Officer*, Colin McNab.**TRALEE. (13,9742.)***Collector and Landing Surveyor*, Gerald Connolly.*Controller and Searcher*, William Imrie.*Clerk, &c.*, Francis Phelan.**TRURO. (18,9162.)***Collector and Jerquer*, Thomas Ferris.*Controller and Landing Surveyor*, Matthew Patterson.*Clerk and Searcher*, Richard Minors.**CREEKS**: Point—*P. C. Officer &c.*, James Scotland.Malpas and Woodberry—*Ditto*, Edmund Randall.

WATERFORD. (98,815.)

Collector, John N. Beaumont.

Controller and Landing Surveyor, Thomas S. Miller.

Clerks.—Joseph Fanning. Wm Dobbyn. John Lambert. Pierce Murphy.

Searchers.—William M. Aleock. Samuel Ellis.

Lookers.—Edward Aylward. William Bennett.

Tide Surveyors.—James Sharp. William Hoyle.

CREEK: Dungarvan—*P. C. Officer*, &c., William Nagle.

W

WELLS. (64.)

Collector and Landing Surveyor, Charles E. Bull.

CREEK: Blakeney and Clay—*P. C. Officer*, &c., John Brown.

WESTPORT. (5,660.)

Collector and Landing Surveyor, John Reilly.

Controller and Tide Surveyor, John H. Davidson.

Looker, John McGuire.

WEXFORD. (15,448.)

Collector and Jerquer, William Coghlan.

Controller, Landing Surveyor, &c., George W. Hughes.

Clerk and Searcher, James Doyle.

Tide Surveyor at Rosslare, Peter M'Dowall.

WEYMOUTH. (13,295.)

Collector, Landing Surveyor, &c., Robert G. Cheesman.

Clerks.—George Reynolds. Walter Cotterell.

Searcher, &c., Charles Thomas. *Tide Surveyor*, Robert W. Shorman.

WHITBY. (9,077.)

Collector and Landing Surveyor, Peter G. Coble.

Controller and Searcher, John Q. Henry.

WHITEHAVEN. (73,553.)

Collector, John Carille.

Controller, William Tickner.

Clerks.—Robinson Simpson. Thomas Hudson. Joseph Hayton.

Searchers.—William Marshall. William Sisson.

Tide Surveyor, John Davids.

WICK. (1,697.)

Collector and Landing Surveyor, Richard Boyd.

Controller and Searcher, Charles Peach.

CREEKS: Scrabster—*P. C. Officer*, Hugh Milligan.

Little Ferry—*P. C. Officer*, James Waters.

WIGTOWN. (38.)

Collector and Landing Surveyor, Henry Atkey.

Controller and Searcher, Frederick Cockburn.

CREEKS: Barilestown—*P. C. Officer*, Thomas Carnachan.

Port William, *Ditto*, Ponton S. Innes.

Isle of Whithorn—*Ditto*, William Alexander.

Gatehouse—*Ditto*, John James.

WISBEACH. (8,878.)

Collector and Landing Surveyor. William Upward.

Controller and Searcher, Nathan Hammond.

Locker, Charles Image.

CREEK: Sutton Wash—*P. C. Officer &c.,* Robt. Flanders.

WOODBIDGE. (1,945.)

v.

Collector and Landing Surveyor, Thomas M. Johnstone.

Controller and Searcher, Robert H. D. Mahon.

CREEKS: Aldboro' — *P. C. Officer,* John Morrow.

Orford — *Ditto,* William Powell.

WORKINGTON. (2,355.)

Collector and Landing Surveyor, Robert V. Innes.

Controller and Tide Surveyor, William L. Bass.

YARMOUTH. (36,547.)

Collector and Landing Surveyor, William Strike.

1st Clerk, George W. Carr.

2nd Clerk and Landing Watter, William H. Palmer.

Searchers.—Benjamin W. Costerton. James Cobb.

Tide Surveyors.—Robert Barr Mitchell. William M. Smythe.

Locker, Robert Barnes.

INDEX

TO THE NAMES OF THE COLLECTORS, CONTROLLERS, LANDING
SURVEYORS, TIDE SURVEYORS, LANDING WAITERS, GAUGERS,
CLERKS, LOCKERS, AND COAST OFFICERS OF HER MAJESTY'S
CUSTOMS IN THE UNITED KINGDOM,

Distinguishing the Port to which each Person is attached.

Corrected to the 16th October, 1858.

NOTE.—The Officers and Clerks stationed at Sub-ports and Creeks, have against their names, the Port to which such Sub-ports and Creeks are tributary, so that, by referring to the alphabetical arrangement of Ports in the preceding List, the particular station of each person can readily be known.

Abbott, J. Liverpool	Andrew, W. London	Aylward, E. Waterford
Abbott, J. Cork	Andrews, W. Liverpool	Ayris, E. London
Abbott, W. T. London	Ausell, J. T. Alloa	
Abercrombie, T. L'pool	Applegate, J. F. London	Baber, S. H. Bristol
Abey, T. Hull	Appleby, R. C. Hull	Backhouse, W. Hull
Adams, B. Cork	Archer, T. C. Liverpool	Badcock, C. A. Bristol
Adams, E. Newcastle	Arden, C. W. Hull	Baglee, G. Sunderland
Adams, H. London	Argent, W. Cardiff	Baigent, W. H. Gloster
Adams, A. Dundee	Arkle, J. W. Liverpool	Bailey, J. T. London
Adamson, G. Greenock	Arkless, A. G. London	Bailey, R. Folkstone
Adamson, J. Glasgow	Arkless, W. Shields	Baines, T. Folkstone
Adley, J. Ipswich	Arkley, J. Newcastle	Baird, W. Liverpool
Alcock, W. M. Waterfd.	Armour, J. Liverpool	Baker, B. ditto
Aldcroft, T. Exeter	Armstrong, G. H. London	Baker, W. H. London
Alderman, J. H. London	Armstrong, G. ditto	Baker, W. ditto
Alec, T. W. Bristol	Armstrong, E. London	Baker, V. Stockton
Aldersley, P. J. Bristol	Armstrong, J. Liverpool	Baker, A. Folkstone
Alexander, J. C. Hull	Arnaud, E. London	Baldwin, J. Newcastle
Alexander, I. Bowness	Arnaud, J. M. ditto	Baldwin, J. London
Alexander, W. Wign.	Arnold, P. ditto	Balding, A. Hull
Alexander, D. Liverpool	Arthur, J. Kirkaldy	Ballingall, G. Maryport
Alexander, J. ditto	Ashmead, W. H. London	Balfour, W. R. Peterhd.
Allan, W. Leith	Ashton, C. Liverpool	Ballantyne, J. Glasgow
Allan, J. Glasgow	Ash, J. ditto	Bail, C. London
Allen, G. D. Southmptn.	Ashton, J. M. ditto	Balmain, J. South'mpntn.
Allen, J. London	Ashton, F. London	Bamber, P. Glasgow
Allerton, R. ditto	Askew, W. Gainsboro'	Banks, B. Falmouth
Allingham, W. Sligo	Askew, W. Liverpool	Banks, S. London
Allison, G. London	Askew, T. H. London	Barber, W. London
Allt, C. E. ditto	Aspinall, J. Liverpool	Bardo, W. Newcastle
Anderson, A. ditto	Aston, S. Liverpool	Barker, R. E. Bristol
Anderson, G. H. Dougl's.	Atkey, H. Wigtown	Barker, J. Sunderland
Anderson, J. G. R. Fowey	Auckland, T. London	Barker, R. London
Anderson, A. G. Glasgow	Austin, J. I. ditto	Barlow, R. P. ditto
Andrew, J. Kirkaldy	Avery, T. Newry	Barnaschoue, L. P. Milfd

Barnes, T. W. ^a underland	Bell, E. London	Bond, T. London
Barnes, R. Yarmouth	Bell, W. S. Goole	Borthwick, J. Leith
Barnes, J. L. verpool	Bell, F. W. Liverpool	Boaner, J. Liverpool
Barnes, J. Carlisle	Bellamy W. Greenock	Boswell, P. Bridgewater
Barnes, C. S. London	Bellerby J. London	Bottrell, W. London
Barnes, W. ditto	Belling, J. ditto	Bocher, F. T. Alloa
Barnes, G. ditto	Benham, J. ditto	Bourne, S. London
Barnard, J. T. Montrose	Benham, G. ditto	Bowden, R. Dublin
Barnicoat, T. O. Carlisle	Bennett, C. Exeter	Bowden, T. London
Barrett, G. London	Bennett, W. Waterford	Bowden, J. ditto
Barrett, H. Belfast	Bennett, J. Liverpool	Bowness, J. ditto
Barrett, J. Penzance	Beasley, W. H. London	Boyce, J. Dover
Barrow M. London	Bentley, B. Liverpool	Boyd, E. London
Barrow, T. Liverpool	Bentley, J. A. ditto	Boyd, R. Wick
Barry, S. Cork	Bergin, P. London	Boyes, W. O. London
Barry, D. ditto	Bernard, C. London	Boyes, J. ditto
Barry, G. T. Dublin	Bernard, E. ditto	Bradford, J. London
Bartholomew W. H. Ldn	Bernard, H. P. ditto	Bradshaw, M. ditto
Barton, R. G. London	Bersford, J. G. Dundee	Brasall, W. F. ditto
Barton, G. Berwick	Bertolacci, E. London	Brandling, F. Newcastle
Barton, C. H. Liverpool	Bertram, J. Douglas	Branagan, C. Hartlepool
Barton, J. ditto	Berwick, W. London	Bray, A. C. London
Barton, J. T. ditto	Bethell, G. A. Shields	Brassey, W. H. Liverpool
Bartle, W. B. Hull	Bevan, S. Swansea	Breen, M. Galway
Bartley, E. Bristol	Bevan, W. London	Bremner, D. Aberdeen
Bass, W. L. Workington	Beverley, P. ditto	Brenchley, C. F. London
Bass, G. E. London	Beverley, E. ditto	Brennan, T. ditto
Nassett, E. H. ditto	Beverley, E. jun. ditto	Brent, F. Southampton
Nassett, B. ditto	Beveridge, M. Peterhd.	Brent, S. London
Bate, J. W. ditto	Bezer, G. London	Brereton, D. Liverpool
Bates, J. F. ditto	Bezer, H. ditto	Brereton, G. Dublin
Bates, R. ditto	Bezer, W. J. ditto	Bretton, C. T. London
Bates, J. B. Newcastle	Bibby, T. Liverpool	Brewer, S. J. ditto
Bathurst, J. London	Billings, J. London	Bridger, H. ditto
Batten J. ditto	Badley, W. ditto	Bright, J. ditto
Batten, G. Southampton.	Bingham, W. ditto	Bright, H. B. Hartlepool
Batters, E. Liverpool	Binning, C. ditto	Brigs, E. Belfast
Baumbach, G. J. Poole	Bird, T. ditto	Brinsden, F. J. London
Baxendale, T. Liverpl.	Birdwood, R. Plymouth	Briscoe, E. Liverpool
Baxter, J. ditto	Birmingham, J. Cork	Britten, J. ditto
Bayliffe, J. London	Bishop, J. Stornoway	Britton, J. London
Baylis, A. London	Black, A. London	Britton, W. F. C. ditto
Beach, J. Shoreham	Blacket, L. ditto	Broadhead, J. Plymouth
Beak, G. Cardiff	Blackett, C. R. ditto	Broadfoot, F. Lynn
Beale, D. Liverpool	Bladon, J. Newport	Broadfoot, G. Liverpool
Bean, T. Bristol	Blakie, J. Shields	Bromhead H. B. Bristol
Bean, W. F. Hull	Blain J. H. Grangemouth	Brooke, J. B. London
Bean, J. M. ditto	Blake, H. Banff	Brotherton, C. ditto
Bean, E. Liverpool	Blake, T. A. London	Broster, W. Leith
Bean, W. ditto	Blake, H. ditto	Brown, H. C. London
Beard, T. Gloucester	Blake, J. ditto	Brown, J. ditto
Beattie, T. London	Blakeman, M. ditto	Brown, D. ditto
Beaumont, J. N. Wtrfrd.	Blakesley, R. ditto	Brown, W. G. ditto
Beaumont, E. London	Blakston J. ditto	Brown, W. ditto
Beaumont, C. ditto	Blanchard R. Southmpt.	Brown, J. ditto
Beck, R. London	Blease, T. S. Liverpool	Brown, W. G. ditto
Beck, G. Dover	Bliss, W. ditto	Brown, J. Wells
Ree, J. Chepstow	Bloom, F. ditto	Brown, E. Belfast
Bedford, N. F. Bristol	Bloor, G. ditto	Brown, J. Berwick
Beddell, E. London	Blow, R. Grimsby	Brown, A. Guernsey
Beddell, J. ditto	Blyth, R. Leith	Brown, H. Glasgow
Reedle, G. K. ditto	Blyth, J. London	Brown, J. ditto
Beesley, G. Liverpool	Blythe, T. Liverpool	Brown, C. C. Gloucester
Beggs, W. ditto	Boddy, J. London	Brown, C. Milford
Beh, D. Dundee	Boles, R. S. Strangford	Brown, R. B. Newcastle
Bell, G. Hull	Rold, J. Banff	Brown, G. Southampton
Bell, W. Newcastle	Bolt, H. Bristol	Brown, M. Kirkaldy
" S. ditto	Bond, B. London	Brown, E. Leith

Brown, T. Liverpool	Campbell, Archi. Ldn.	Chellew, R. Fowey
Brown, J. ditto	Campbell, J. Glasgow	Cherry, A. Bristol
Brown, T. ditto	Campbell, J. ditto	Chester, W. D. London
Brown, D.A. ditto	Campbell, R. Belfast	Chevalier, E. J. Manchstr
Browne, N. E. Bristol	Campbell, J. ditto	Chisholm, C. London
Bruce, G. Maldon	Campbell, D. ditto	Christie, A. London
Bruce, J. K. Glasgow	Campbell, D. Gloster	Christie, T. Glasgow
Bruce, J. Liverpool	Campbell, J. Inverness	Christopher, J. Colchestr
Bruce, J. Newcastle	Campbell, R. Newcastle	Christopherson, S. Presn
Bruce, R. Southampton	Campbell, C. Campbltn.	Church, J. London
Bryant, F. London	Campbell, C. Shields	Churchill, R. T. ditto
Bull, C. E. Wells	Candler, B. Abrystwth	Clanchy, D. J. ditto
Bull, J. Sunderland	Cannon, C. F. London	Clare, B. C. Liverpool
Bullen, J. M. Lynn	Cantell, H. Liverpool	Clark, S. London
Bunnett, G. E. London	Carolan, J. W. London	Clark, D. ditto
Bunting, J. B. ditto	Carpenter, A. Dublin	Clark, W. ditto
Bunting, T. Liverpool	Carlile, J. Whitehaven	Clark, R. H. ditto
Bunny, G. London	Carnachan, T. Wigtown	Clark, G. A. Liverpool
Burcham, J. G. Lynn	Carnegie, T. B. Co k	Clark, P. ditto
Buchan, G. D. Leith	Carnie, J. Hull	Clark, W. Dover
Burcher, W. C. Liverpool	Carnie, L. Leith	Clarke, C. J. Hull
Burden, G. K. ditto	Carr, M. Limerick	Clarke, T. W. Guernsey
Burgess, B. J. London	Carr, C. Newcastle	Clarke, T. H. Liverpool
Burgess, A. ditto	Carr, M. Liverpool	Claridge, J. London
Burgess, W. ditto	Carr, G. W. Yarmouth	Claxton, C. W. Coleraine
Burgess, A. ditto	Carr, J. Harwich	Clayson, T. Liverpool
Burke, W. Liverpool	Carr, W. A. London	Clayton, W. London
Burton, H. London	Carrick, J. ditto	Clayton, J. ditto
Burnaby, R. ditto	Carroll, J. C. Hull	Clayton, G. ditto
Burnet, D. Liverpool	Carse, T. Leith	Clayton, G. Lyme
Burnett, A. Plymouth	Cartwright, C. S. Londn	Clayton, J. Liverpool
Burnard, H. P. ditto	Cartwright, H. A. ditto	Clayton, G. Glasgow
Burr, J. Liverpool	Carter, T. E. ditto	Clegg, T. Liverpool
Burrell, J. E. London	Carter, W. Shoreham	Cleary, M. ditto
Burridge, C. Glasgow	Carter, D. H. F. Bristol	Cleave, W. J. London
Burt, J. E. London	Cary, J. London	Cleave, E. ditto
Burt, E. J. ditto	Cashell, G. W. Liverpool	Cleland, J. Greenock
Burt, J. P. ditto	Cassell, F. Cork	Clements, J. London
Burt, J. J. T. ditto	Cassell, W. Cork	Clenahan, A. Liverpool
Burton, W. H. ditto	Cassell, J. Liverpool	Clinton, J. ditto
Burten, H. ditto	Castle, R. H. B. London	Clogg, J. London
Burton, R. ditto	Castleden, M. J. ditto	Clouston, T. Dublin
Burton, W. ditto	Catchpole, E. Ha l	Clubb, G. Greenock
Bussell, T. A. ditto	Caulier, H. London	Coats, G. C. Bow'ness
Butler, J. H. ditto	Cave, G. F. Liverpool	Coates, J. A. London
Butler, G. H. ditto	Chalinder, E. Ipswich	Cobb, J. S. London
Butler, N. Hartlepool	Chalker, W. C. London	Cobb, J. Yarmouth
Byrne, M. Liverpool	Chalmers, R. Dumfries	Cobham, C. T. London
Byrne, L. Dublin	Chambers, H. Plymouth	Cobham, G. S. ditto
Byrne, G. ditto	Chambers, E. London	Coble, P. G. Whitby
Byrne, D. Newcastle	Chambers, E. ditto	Cochran, T. Leith
Bywater, J. London	Chamberlain, W. S. do.	Cochrane, W. Liverpool
Cackett, F. J. Hartlepool	Chamberlain, Lt. L'pool	Cock, N. Liverpool
Caird, W. London	Chamberlain W. Londn.	Cock, J. A. Dover
Cairns, W. ditto	Champ, P. London	Cockburn, F. Wigtown
Calder, R. Glasgow	Channon, J. ditto	Cockburn, J. London
Callender, T. London	Chaplin, F. W. ditto	Cocke, R. Folkestone
Caldwell, R. Dublin	Chapman, R. ditto	Cocke, H. Southampton
Calton, E. Poole	Chapman, H. ditto	Cockett, J. Maldon
Cameron, E. M. London	Chappell, S. ditto	Cockshott, H. Limerick
Cameron, A. ditto	Chappell, J. C. Manch	Cockshott, J. Liverpool
Cameron, C. Liverpool	Charles, G. Liverpool	Coghlan, W. Wexford
Cameron, D. Bowness	Charleton, N. G. Lancstr.	Cole, C. London
Cameron, R. Inverness	Charleton, G. Jersey	Cole, W. ditto
Campbell, A. Glasgow	Charlton, G. Newcastle	Cole, A. Cowes
Cameron, J. ditto	Chase, J. S. London	Cole, T. G. Deal
Campbell, A. London	Cheers, T. Liverpool	Coles, J. W. London
	Cheesman, R. G. W. cymth	Coles, C. ditto

Coleman, J. T. London	Crabbe, J. London	Dance, T. Dublin
Coleman, E. Gloucester	Craig, J. Liverpool	Daniell, C. London

Doherty, E. J. Skibereen	Edwards, W. H. L'pool.	Ferguson, C. London
Doherty, E. Dublin	Edwards, J. Grimsby	Ferguson, R. Dumfries
Doidge, J. Plymouth	Edwards, J. Chester	Ferguson, S. London
Dolan, R. T. Newhaven	Edwards, C. London	Fernor, F. ditto
Donaldson, W. Belfast	Edwards, R. ditto	Fernyhough, R. ditto
Donelan, J. Londond'ry.	Elder, J. Ayr	Ferrier, G. H. Dundee
Donlon, T. Liverpool	Men, E. London	Ferris, T. Truro
Donnan, J. London	Ellerker, T. Hall	Ferrey, H. Liverpool
Dooley, M. ditto	Ellice, G. London	Finch, G. London
Dott, J. London	Ellis, G. ditto	Ficklin, G. ditto
Doubleday, T. Newcastle	Ellis, R. Liverpool	Finch, W. ditto
Douglas, W. B. Hull	Ellis, S. Waterford	Field, E. Cork
Douglas, G. M. Inverness	Ellis, J. Portsmouth	Fillingham, W. Goole
Douglas, J. W. London	Ellison, J. Liverpool	Finden, H. London
Dowley, T. W. ditto	Ellison, G. S. London	Findlay, W. Dundee
Dowsley, R. S. Dundalk	Elliott, W. S. Greenock	Finlay, W. Arbroath
Dowling, M. Dublin	Elliott, J. London	Finnon, R. London
Downey, J. C. Liverpool	Elliott, H. ditto	Fish, W. H. Liverpool
Doyle, Sir F. London	Elston, G. Liverpool	Fish, S. ditto
Doyle, P. G. Drogheda	Elve, W. H. Dover	Fisher, R. ditto
Doyle, J. Wexford	Empson, B. Hull	Fitz, E. London
Doyle, W. London	Endle, C. J. London	Fitzgerald, A. H. ditto
Drew, N. ditto	Eunson, R. Kirkwall	Fitzgerald, M. ditto
Drew, H. T. ditto	Enst, W. Liverpool	Fitzgerald, G. ditto
Drew, E. Dublin	Earight, T. Londonderry	Fitzmaurice, G. ditto
Dudgeon, D. Sligo	Evans, G. London	Flanagan, R. ditto
Dudley, G. London	Evans, J. ditto	Flanders, R. Wisbeach
Duffus, J. Inverness	Evans, S. J. Liverpool	Fitzsimons, R. Bristol
Duffin, F. M. London	Evans, E. F. ditto	Fleming, J. London
Dunares, J. D. Deal	Evans, F. ditto	Fleming, T. ditto
Dunn, P. Cork	Evans, J. Greenock	Fleming, W. Dublin
Dunn, A. London	Evans, P. Aberystwith	Fletcher, W. London
Dunbar, J. Port Glasgow	Evans, J. Belfast	Fletcher, J. ditto
Dunn, J. S. Sunderland	Evans, L. Cardigan	Fletcher, H. Liverpool
Duncan, L. C. London	Evans, M. Newport	Flett, J. London
Duncan, G. London	Evans, T. J. C. London	Flett, W. Kirkwall
Duncan, W. Glasgow	Everitt, J. W. ditto	Flewell, T. Plymouth
Duncan, F. Leith	Every, W. Liverpool	Flewker, W. G. L'pool
Dundas, R. London	Ewart, W. Leith	Flinn, W. London
Dunning, J. ditto		Flint, J. ditto
Durkin, H. Southampton	Fairbairn, J. Bristol	Flint, W. S. Newhaven
Durrant, T. Lowestoft	Fairbairns, W. London	Flinter, J. London
Dutton, J. F. London	Faireloth, C. D. ditto	Flynn, J. ditto
Dutton, G. ditto	Fairman, J. N. ditto	Flower, G. J. Maryport
Duvally, D. Galway	Fallon, J. ditto	Fogden, J. London
Dwight, F. M. London	Falls, F. K. ditto	Foggy, W. Stockton
Dyas, J. H. Liverpool	Falvey, H. L. ditto	Foley, J. Liverpool
Dyer, H. S. Leith	Fanning, M. Liverpool	Foot, W. London
Dyer, C. Southampton	Fanning, T. E. Carlisle	Foot, J. ditto
Dyke, G. C. London	Fanning, J. Waterford	Footes, A. Bristol
Dynott, G. Southampton	Fanning, J. London	Forbes, J. Liverpool
Dysart, T. Dublin	Farquhar, J. D. ditto	Ford, H. London
Dysart, A. Londonderry	Farquhar, J. ditto	Ford, H. Greenock
	Farne, G. Portsmouth	Ford, H. Folkstone
Earle, W. N. London	Farnworth, A. Folkstone	Forder, H. London
East, W. Liverpool	Farnworth, H. Liverpool	Forder, C. Grimsby
Easton, A. London	Farr, H. London	Foreman, T. Liverpool
Eaves, R. Liverpool	Farrell, J. ditto	Forrester, W. Southptu.
Eckley, J. London	Farrell, E. Cork	Forster, R. Dublin
Eden, G. J. ditto	Farren, B. London	Forster, H. D. R. London
Edgar, E. A. ditto	Fauli, E. K. St. Ives	Forster, A. ditto
Edgar, J. Liverpool	Fawcett, P. Perth	Forster, J. ditto
Edinburgh, R. Londn.	Fawcett, J. Hartlepool	Forshaw, J. J. Liverpool
Edmondson, G. E. L'pool.	Fawcett, T. E. Preston	Forsyth, J. Glasgow
Edmonds, J. W. Dartmh.	Fear, C. J. Bristol	Forsyth, G. London
Edwards, S. P. Liverpl.	Fenuings, J. N. London	Foster, J. ditto
Edwards, J. B. ditto	Fenton, T. Cork	Foster, T. Liverpool
Edwards, W. H. ditto	Fenton, W. London	Foubister, J. W. Gilga

- Fowler, C. C. London
 Fox, J. Liverpool
 Fox, W. ditto
 Fox, J. London
 Foxwell, F. Liverpool
 Foxwell, W. E. London
 Foy, W. London
 Foyster, J. Port Glasgow
 Fradd, E. London
 Fraser, C. M. Ballina
 Fraser, A. C. London
 Fraser, G. A. ditto
 Fraser, W. Liverpool
 Freelove, P. H. London
 Freer, R. ditto
 Freeman, T. J. Harwich
 Freeman, T. (Cardiff)
 Freeman, G. Dublin
 French, R. London
 French, A. C. Manchester
 French, A. Liverpool
 French, H. Hartlepool
 Freshfield, F. Cork
 Fricker, B. London
 Frise, J. Hull
 Frizell, E. Ross
 Frost, S. London
 Frost, H. ditto
 Frost, J. ditto
 Fry, C. O. ditto
 Fuller, E. Liverpool
 Fuller, T. Newhaven
 Fuller, G. Grimsby
 Fullerton, F. Hull
 Fyfe, T. N. Leith
 Fyre, R. Greenock
- Gainfoot, G. Belfast
 Gainer, S. Gloucester
 Gairdner, J. Arbroath
 Galbraith, B. B. Cork
 Gale, T. Liverpool
 Galton, E. E. London
 Gallop, R. Hull
 Galloway, J. Dundee
 Gamblen, S. Portsmouth
 Gardiner, A. Greenock
 Gardiner, J. T. London
 Gardner, F. G. ditto
 Gardner, F. W. ditto
 Gardner, H. J. ditto
 Gardner, J. ditto
 Gardner, J. T. ditto
 Gardner, W. F. Dublin
 Gardner, J. A. ditto
 Gates, H. Berwick
 Gatherer, J. Lerwick
 Gavin, D. Leith
 Gavin, C. S. Sunderland
 Gay, D. Rochester
 Gee, E. Liverpool
 Gem, F. D. London
 Gendle, J. H. ditto
 Genn, J. H. Liverpool
 George, R. K. London
 George, E. L. Liverpool
 Gibbs, W. (Cardiff)
 Gibbs, H. London
- Gibney, J. Liverpool
 Gibson, C. G. Plymouth
 Gibson, J. London
 Gibson, W. Glasgow
 Gibson, J. M. Bristol
 Gibson, J. C. London
 Gibson, J. D. T. Liverpool
 Gibney, J. ditto
 Gilbert, W. M. London
 Gilbert, T. F. Bristol
 Gilbert, H. Liverpool
 Gilchrist, W. Dundee
 Gildea, R. Coleraine
 Giles, J. B. London
 Gilliland, H. Leith
 Gill, C. Boston
 Gill, J. R. Liverpool
 Gill, B. W. ditto
 Gilliland, J. Londonderry
 Gillespie, A. Glasgow
 Gillham, R. Barnstaple
 Gillard, R. London
 Gilroy, W. Newcastle
 Glasson, J. Falmouth
 Glover, E. Liverpool
 Godfrey, W. H. Cardiff
 Godfrey, W. W. Belfast
 Godson, G. London
 Goble, J. Sunderland
 Goff, W. Southampton
 Golden, T. Folkestone
 Goldie, J. M. London
 Goldsmith, C. Hull
 Goodden, J. Southampton
 Goodwyn, E. London
 Goodwin, R. C. ditto
 Goodwin, J. ditto
 Gooch, R. S. H. ditto
 Good, W. F. ditto
 Goold, H. Liverpool
 Gordon, T. Glasgow
 Gore, J. Liverpool
 Gossett, A. Bideford
 Gossett, J. J. London
 Gough, K. H. ditto
 Gough, J. ditto
 Gough, W. Liverpool
 Gould, J. ditto
 Gould, W. ditto
 Goulding, W. London
 Goulter, T. M. Bristol
 Gowlland, R. London
 Gowing, A. D. Lowestoft
 Gowry, T. Manchester
 Grace, J. London
 Grady, T. ditto
 Grafton, J. Newry
 Graham, D. London
 Graham, T. S. Glasgow
 Graham, J. L. London
 Graham, W. Hull
 Graham, T. Newcastle
 Graham, R. Shields
 Grant, J. London
 Graves, J. Southampton
 Gray, A. F. Glasgow
 Gray, R. London
 Gray, W. Sligo
- Gray, N. Greenock
 Greaves, H. P. London
 Greaves, A. ditto
 Green, C. Liverpool
 Green, C. E. London
 Green, J. J. ditto
 Green, R. M. Liverpool
 Green, W. ditto
 Green, G. Southampton
 Greenwood, H. H. Glasgow
 Gregor, W. Aberdeen
 Gregory, J. L. London
 Grey, G. Liverpool
 Griffin, J. ditto
 Griffin, W. Dublin
 Grieve, D. Grimsby
 Grieve, J. Irvine
 Griffiths, G. London
 Groot, W. E. Liverpool
 Gronow, W. R. Swansea
 Groom, J. K. Rye
 Grose, F. J. Padstow
 Grose, J. Penzance
 Grudgefield, R. Arundel
 Grunsell, G. (Cardiff)
 Gunn, W. Kirkwall
 Gunn, G. M. London
 Guthrie, W. Dublin
 Guy, J. London
 Guy, T. Newcastle
 Gwinnett, G. C. Bristol
 Gwinn, J. Liverpool
 Gyles, J. P. Liverpool
- Habbijam, J. London
 Haddon, T. R. London
 Haddon, J. Alloa
 Haggard, G. London
 Hall, W. E. Stockton
 Haines, J. Folkestone
 Hale, C. M. B. Gloucester
 Hale, J. B. London
 Hale, J. Newcastle
 Hale, W. W. Bristol
 Hale, P. Hartlepool
 Halden, A. W. Leith
 Hall, G. H. Bristol
 Hall, A. H. Liverpool
 Hall, P. Glasgow
 Hall, J. J. London
 Hall, W. Dublin
 Halliott, H. Dartmouth
 Hallows, R. C. London
 Halpin, N. Dublin
 Hamel, F. J. London
 Hamel, F. H. ditto
 Hamilton, D. Belfast
 Hamlyn, W. London
 Hammond, C. ditto
 Hammond, N. Walsbeach
 Hampton, A. A. London
 Hancock, E. G. ditto
 Hankin, R. Liverpool
 Hanley, J. Bristol
 Harley, T. Newcastle
 Hanlow, J. Liverpool
 Hanney, W. London
 Harbord, H. Hull

Harbord, W. O. London	Heritage, J. H. London	Horne, J. Aherdeen
Hardgrove, T. D. Hull	Hesketh, W. Liverpool	Horsfall, J. London
Hardie, J. Ross	Hester, L. Hull	Horwood, J. Bristol
Hardie, P. H. Leith	Hester, H. H. Plymouth	Hosken, R. F. London
Hardy, G. London	Hewett, W. London	Houhgan, T. ditto
Harding, D. S. ditto	Heydon, W. F. ditto	How, T. ditto
Harding, J. ditto	Heyward, C. Folkstone	Howard, J. ditto
Harding, J. Liverpool	Heyward, J. ditto	Howard, T. ditto
Hargreaves, T. ditto	Hibburt, A. London	Howson, B. ditto
Hargreaves, J. ditto	Hicks, H. Padstow	Hoyle, W. Waterford
Harkness, W. London	Hicks, R. Ramsey	Huddleston, J. F. Dublin
Harman, W. ditto	Hicks, J. London	Hudson, C. London
Harris, J. ditto	Higman, W. W. Fowey	Hudson, T. ditto
Harris, G. ditto	Hiditch, W. Liverpool	Hudson, T. Whitehaven
Harris, J. ditto	Hill, A. Belfast	Hughes, E. B. London
Harris, D. H. ditto	Hill, J. Dundee	Hughes, G. ditto
Harris, S. ditto	Hill W. Liverpool	Hughes, M. ditto
Harris, H. ditto	Hill, W. B. ditto	Hughes, G. W. Wexford
Harris, L. ditto	Hill, W. ditto	Hughes, J. Dartmouth
Harris, J. K. ditto	Hill, C. T. London	Hughes, J. W. Beaumaris
Harris, W. Liverpool	Hill, G. H. ditto	Hughes, T. Liverpool
Harrison, E. London	Hill, J. ditto	Hull, T. London
Harrison, D. ditto	Hill, J. O. T. ditto	Hull, W. Liverpool
Harrison, G. ditto	Hillman, R. ditto	Humbly, W. ditto
Harrison, G. Southampton.	Hind, W. Irvine	Hume, S. London
Hart, J. J. London	Hinton, W. H. London	Hume, J. M. Liverpool
Hart, N. ditto	Hinks, W. Southampton	Humphreys, W. L. M. Sw.
Harvey, G. B. ditto	Hingston, G. Plymouth	Humphries, D. Llanelly
Harvey, J. ditto	Hirst, T. J. London	Hunt, W. B. London
Harvey, F. ditto	Hitchins, H. ditto	Hunt, C. E. ditto
Harvey, G. F. Plymouth	Hoar, J. ditto	Hunt, W. H. ditto
Harwood, R. J. London	Hoare, J. ditto	Hunter, C. Jersey
Hasler, W. Dublin	Hoare, A. C. Southampton.	Hunter, G. London
Hassell, W. London	Hobson, J. L. London	Hunt, H. A. Lyme
Hassell, J. Bristol	Hobson, W. D. Ross	Huntley, J. Southampton.
Hast, H. C. London	Hobson, H. Liverpool	Hurd, J. London
Hast, R. G. ditto	Hodder, J. F. M. Greenk.	Hurst, J. Hull
Hast, H. C. ditto	Hodge, S. W. London	Hurst, J. London
Hather, E. Hull	Hodges, J. W. ditto	Hurrell, J. W. ditto
Hatt, J. Shoreham	Hodgson, C. Stockton	Hussey, J. Liverpool
Haverkam, G. London	Hodgson, G. Dublin	Hutchinson, J. Kirkaldy
Hawken, J. L. Padstow	Hodgson, R. Hartlepool	Hutton, J. Falmouth
Hawker, J. H. L'pool	Hodgson, W. Lancaster	Hynes, T. Dublin
Hawkins, J. R. London	Hodgson, W. J. Hartlepl.	
Hawkins, W. Liverpool	Hoffmeister, C. J. Lond.	Ilberry, R. Liverpool
Hay, P. T. ditto	Hogan, J. Limerick	Image, C. Wisbeach
Hayton, J. P. Scarborough	Hoggan, J. Glasgow	Imrie, W. Tralee
Hayton, P. Monroese	Holden, R. Fowey	Inglis, T. London
Hayton, J. Whitehaven	Holden, W. Liverpool	Inglis, H. ditto
Hayward, R. Liverpool	Holden, J. ditto	Innes, P. S. Wigtown
Hayward, W. Portsmouth.	Holder, F. M. ditto	Innes, R. V. Workington
Head, J. J. Ipswich	Hollingsworth, E. Lond.	Innes, T. Liverpool
Hearn, O. Exeter	Hollis, T. Lynn	Innis, A. London
Hearn, R. C. Newhaven	Holloway, J. Liverpool	Ireland, R. ditto
Hearn, B. U. ditto	Holmes, W. H. St. Ives	Irish, J. L. ditto
Heath, H. Harwich	Holmes, C. S. London	Irving, C. F. ditto
Heath, R. K. London	Holmes, W. London	Irving, M. ditto
Heatley, J. C. F. Ipswich	Holmes, J. Liverpool	Irving, C. ditto
Heaton, J. Liverpool	Holmes, W. H. Penzance	Irwin, J. Shields
Heaven, J. C. Bristol	Holmes, J. E. Hartlepool	Isle, E. Hull
Henderson, R. London	Holton, C. London	
Henderson, J. B. ditto	Honeywill, A. ditto	Jack S. Greenock
Henderson, S. Sligo	Hooley, W. H. Liverpool	Jackson, R. Newcastle
Henry, W. Liverpool	Hooper, H. H. London	Jackson, F. London
Henry, J. L. Sunderland	Hooper, L. Portsmouth	Jackson, J. Hull
Henry, J. Q. Whitby	Hope, W. Liverpool	Jackson, C. Liverpool
Herbert, J. London	Hope, S. T. London	Jackson, J. R. Dublin
Herbert, C. ditto	Hopkins, G. Southampton.	Jackson, T. Bridgwater
		Jackson, C. Bridport

Jago, J. R. Liverpool	Keating, W. P. London	Lamb, W. London
Jakeway S. Bristol	Keefe, R. ditto	Lambe, A. Dublin
James, J. Wigtown	Keen, A. B. Plymouth	Lambert, J. Waterford
James, J. H. London	Keene, J. B. London	Lancefield, S. New-ort
James, J. C. ditto	Kellar, J. Glasgow	Land, H. ditto
James, R. Bristol	Kelly, J. W. Dublin	Landells, T. Plymouth
James, R. Arundel	Kelly, J. T. ditto	Lane, R. G. Poole
Janney, J. Hull	Kelly, A. Poole	Lane, H. London
Japp, R. Liverpool	Kelly, T. Liverpool	Lane, T. W. Gloster
Jarvis, C. Bristol	Kelly, T. W. ditto	Lang, J. P. Liverpool
Jefferson, H. Hull	Kelly, E. London	Langdon, W. Bridgwr.
Jeffries, J. R. ditto	Kemp, J. Liverpool	Langmead, E. Plymouth
Jelly, W. C. ditto	Kemp, G. London	Larkins, W. London
Jenkins, M. Liverpool	Kempe, W. H. B. Londn.	Laurie, A. Liverpool
Jenkins, J. ditto	Kendall, W. Liverpool	Lavington, T. London
Jenkins, W. L. Cardiff	Kennedy, M. Ayr	Law, F. ditto
Jenkins, W. E. London	Kennedy, R. Caernarvon	Lawrence, E. C. Exeter
Jennings, A. Belfast	Kenny, W. Liverpool	Lawrence, W. London
Jennings, W. S. Gloster	Keogh, J. W. Colchestr.	Lawson, E. C. Hartlepl.
Jennings, W. ditto	Ker, R. Greenock	Learmond, T. London
Jesit, T. London	Kerford, J. A. Liverpool	Learmond, I. ditto
Jewitt, J. Hull	Kerr, A. J. Greenock	Learmond, J. D.L. ditto
Johns, E. London	Kerr, G. Dundee	Ledger, R. ditto
Johnson, C. D. ditto	Kerridge, S. Liverpool	Lee, J. C. Liverpool
Johnson, J. ditto	Kerswell, A. H. Plymth.	Lee, J. Liverpool
Johnson, J. ditto	Kerswell, H. ditto	Lee, W. London
Johnson, J. Southampton.	Keys, S. Shields	Lee, H. ditto
Johnston, J. Liverpool	Kidd, D. Gainsborough	Lee, R. E. ditto
Johnston, G. Aberdeen	Kilgour, R. S. Shields	Lee, W. F. ditto
Johnston, J. L. Leith	Kilroy, A. P. London	Lee, T. ditto
Johnston, W. London	Klug, T. Greenock	Leeming, W. Dover
Johnston, T. ditto	King, J. Liverpool	Le Feuvre, E. P. London
Johnstone, T. M. Wdbge.	King, J. T. ditto	Le Froy, G. B. ditto
Johnstone, J. London	King, W. London	Legge, H. W. ditto
Johnstone, J. C. Livrpl.	King, W. ditto	Legge, J. A. ditto
Jones, E. London	King, J. ditto	Le Huray, A. Guernsey
Jones, W. ditto	King, E. ditto	Leitch, N. Greenock
Jones, C. ditto	King, J. ditto	Leithhead, H. Liverpool
Jones, W. ditto	King, J. ditto	Lemon, C. Bristol
Jones, R. ditto	King, P. M. Cork	Lemon, S. B. London
Jones, E. ditto	Kinsella, G. Dublin	Lemon, C. ditto
Jones, W. Liverpool	Kinsey, J. Liverpool	Lennox, D. Glasgow
Jones, H. B. ditto	Kirby, W. London	Lennox, D. Teignmouth
Jones, J. ditto	Kirk, J. H. Sunderland	Leonard, F. M. Cardiff
Jones, J. ditto	Kirkus, H. Hull	Leonard, R. Liverpool
Jones, E. ditto	Kirman, T. H. ditto	Le Sueur, P. J. London
Jones, C. ditto	Kitson, W. B. London	Leslie, I. ditto
Jones, R. ditto	Kitson, H. ditto	Lethem, J. Leith
Jones, T. Preston	Kitt, J. Liverpool.	Levett, W. London
Jones, E. Hull	Kneller, J. L. London	Lewin, J. E. C. ditto
Jones, J. ditto	Knewstun, R. ditto	Lewis, R. Liverpool
Jones, W. C. Chester	Knight, V. Leith	Lewis, J. G. London
Jones, J. W. Guernsey	Knight, W. London	Lewis, J. ditto
Jones, J. Bristol	Knight, J. H. ditto	Leyden, T. ditto
Jones, J. P. ditto	Knott, J. Liverpool	Lilly, F. J. Folkstone
Joyce, C. Liverpool	Knowler, H. Southmptn.	Lilley, J. H. London
Joyce, H. Liverpool	Knox, M. London	Lingham, W. ditto
Joyce, F. London		Lindsay, J. Camp'town
Joynt, R. Belfast		Lindsay, H. Maryport
Jupp, C. H. Leith		Linnell, J. W. London
		Linton, J. ditto
Kavanagh, T. Liverpool	Lacey, W. T. A. 8thmptn.	Lisle, J. Southampton
Kavanagh, M. M. ditto	Lacey, J. B. Liverpool	Lister, J. W. Hull
Kavanagh, M. Limerick	Lacey, R. London	Little, J. Greenock
Kavanagh, G. Cork	Lacon, J. E. Folkstone	Livingstone, D. Livrpl.
Keane, T. J. Cork	Laffan, M. Dublin	Lloyd, S. ditto
Kearney, P. Liverpool	Laidlaw, T. Glasgow.	Lloyd, W. H. Galway
	Lakeman, J. B. London	Lloyd, W. S. Gloster
	Lalor, J. ditto	
	Lambert, H. ditto	

Lloyd, J. S. Bristol
 Lockhart, L. Douglas
 Longworth, G. London
 Lonsdale, J. R. Liverpl.
 Lorden, S. Southampton.
 Lorimer, J. Dundee
 Loughnan, N. Dublin
 Loutitt, S. J. London
 Love, T. Cowes
 Love, T. H. St. Ives
 Love, J. Liverpool
 Loveless, J. H. London
 Loveluck, W. Swansea
 Lovibond, J. Bridgwatr.
 Low, J. Dundee
 Low, D. W. Leith
 Low, W. H. London
 Lowday, W. Liverpool
 Lowe, O. G. London
 Lowe, A. ditto
 Lowry, J. ditto
 Lowth, H. Londonderry
 Lowther, P. R. Hull
 Lucas, H. A. London
 Luce, R. Liverpool
 Luclock, J. London
 Ludlow, E. W. Liverpl.
 Luya, H. C. ditto
 Lyell, A. Aberdeen
 Lynch, J. Hartlepool
 Lynch, J. London
 Lynch, R. ditto
 Lyne, R. S. ditto
 Lynn, W. F. ditto
 Lyon, J. Greenock
 Lyons, T. S. Cork

Macdonald, A. Cmphtn.
 Macdonald, G. Inverness
 Macdonald, R. ditto
 Macdonald, R. London
 Macfarlane, A. Aberdeen
 Macfie, J. G. Dublin
 Mackay, B. Southampton
 Mackay, J. H. London
 Mackay, A. Liverpool
 Mackay, R. London
 Mackenzie, K. Aberdeen
 Mackenzie, T. London
 Mackenzie, J. Hartlepl.
 Mackie, J. Liverpool
 Maclean, W. London
 Maclean, E. ditto
 Maclean, H. J. ditto
 Maclean, F. ditto
 Maclean, C. H. ditto
 Maclean, W. C. Portsm.
 Maclean, W. G. ditto
 Macleay, A. R. Newcstl.
 Macnamara, J. Liverpl.
 Macphail, D. Campletn.
 Macpherson, G. Leith
 Macqueen, J. London
 Macqueen, F. M. Beaums.
 Macready, W. Dublin
 Madgin, H. London
 Maggs, J. ditto
 Maggs, J. ditto

Mabon, R. H. D. Woodbg.
 Main, J. A. London
 Main, R. London
 Main, H. S. Greenock
 Main, R. Newport
 Major, S. Liverpool
 Mallet, A. G. Falmouth
 Malley, S. Bideford
 Malraison, W. London
 Maltby, G. ditto
 Manby, W. Newcastle
 Manley, G. Bristol
 Manson, W. London
 Maun, J. M. ditto
 Marriott, G. ditto
 Marsden, J. J. Liverpool
 Marshall, B. Alloa
 Marshall, F. Kirkaldy
 Marshall, J. Perth
 Marshall, R. Lancaster
 Marshall, W. Whitehavn
 Marshall, W. London
 Marshall, G. ditto
 Martin, G. Leith
 Martin, G. Liverpool
 Martin, J. ditto
 Martin, J. Bristol
 Martin, T. ditto
 Marvin, W. W. London
 Mason, J. Hull
 Mason, J. Sunderland
 Mason, W. Liverpool
 Mason, J. H. London
 Masservy, C. B. Liverpl.
 Masservy, D. M. ditto
 Massett, A. M. London
 Masson, W. ditto
 Mathie, J. R. Leith
 Matthew, G. W. Montrose
 Matthews, W. J. Glasg.
 Matthew, W. Exeter
 Matthews, M. Londondry
 Matthews, T. M. London
 Maunsell, D. C. ditto
 Mawlam, T. Stockton
 Maxton, L. M. Bridport
 Maxwell, E. Carnarvon
 Maxwell, J. D. Llanelly
 Maxwell, J. Liverpool
 May, G. H. Lowestoft
 May, W. T. Portsmouth
 Mayall, J. London
 Maylor, P. B. Liverpool
 Mayne, A. ditto
 M'Adam, R. ditto
 M'Allister, C. ditto
 M'Allister, P. ditto
 M'Allister, J. Dublin
 M'Allister, P. P. ditto
 M'Allister, S. Greenock
 M'Allum, D. L. Newcastle
 McAnally, C. Coleraine
 M'Ardle, J. Liverpool
 M'Arthur, D. Ramsgate
 M'Aulay, A. Greenock
 M'Bain, W. Liverpool
 M'Bride, H. M. ditto
 M'Bride, W. London

McCain, C. Gloucester.
 M'Callum, W. Aberdeen
 M'Can, J. London
 M'Cauleand, M. S. H. Liv.
 M'Clelland, S. ditto
 M'Clure, D. ditto
 M'Comb, E. ditto
 M'Connell, J. Douglas
 M'Connachie, W. Liverpl.
 M'Cormack, J. Limerick
 M'Cormack, J. Chester
 McCracken, H. J. Belfast
 McCreadie, W. Irvine
 M'Culloch, J. London
 M'Culloch, J. W. ditto
 M'Dermott, C. M. ditto
 M'Donald, S. Liverpool
 M'Donald, A. London
 M'Donald, J. ditto
 M'Donnell, C. ditto
 M'Dougall, D. Glasgow
 M'Dougall, J. Greenock
 M'Dowall, P. Wexford
 M'Dowell, B. N. Belfast
 McEntee, J. ditto
 McEntegart, J. Liverpl.
 M'Gillivrie, D. Cardiff
 M'Gilvray, H. Poole
 M'Gregor, H. Greenock
 M'Gregor, J. Pt. Glasg.
 M'Guinness, J. E. Dublin
 M'Guire, J. Westport
 M'Guire, J. Limerick
 M'Ilwraith, W. Glasgow
 M'Intosh, F. W. London
 M'Intyre, D. Greenock
 M'Intyre, P. ditto
 M'Kay, J. Belfast
 M'Kenzie, J. Drogheda
 M'Killop, F. A. Glasg.
 M'Laren, A. J. Liverpl.
 M'Lellan, D. Newhaven
 M'Lelland, A. Liverpool
 M'Leod, R. G. ditto
 M'Millan, J. Hartlepool
 M'Millan, A. Rochester
 M'Millar, J. London
 M'Mullen, R. ditto
 McMullen, R. Dublin
 M'Murray, J. Liverpool
 McNab, A. Lynn
 McNab, C. Teignmouth
 McNaughten, R. Glasg.
 McNaughton, J. Leith
 McNevin, E. Liverpool
 McPhee, J. London
 McPherson, C. Greenock
 McPherson, J. London
 McQuaiter, W. ditto
 McRae, D. Inverness
 McRobbie, J. Glasgow
 McShen, F. Stockton
 McWilliam, J. O. London
 Meader, W. H. London
 Meakin, W. ditto
 Mearns, J. Stockton
 Measor, W. H. London
 Meddins, J. Liverpool

Meeker, W. P. Bristol	Morgan, F. D. Liverpool	New, C. London
Melkie, R. C. Ramsey	Morgan, J. P. Exeter	Newman, W. ditto
Mellish, J. B. London	Morgan, J. Milford	Newman, J. M. ditto
Mellish, C. ditto	Morgan, E. H. London	Newmarch, G. ditto
Mellor, J. Hull	Morgan, J. ditto	Newson, H. F. I. ditto
Melville, J. Dundee	Morgan, H. V. ditto	Nichol, T. Stockton
Mercier, C. E. London	Morison, R. Greenock	Nicholas, R. H. Newport
Messenger, J. A. ditto	Morley, G. Bristol	Nicholls, C. London
Metcalfe, G. Hull	Morley, R. Liverpool	Nicholls, F. C. ditto
Metcalfe, G. London	Morpheus, J. London	Nicholls, J. ditto
Miall, F. A. Liverpool	Morris, W. B. ditto	Nicholson, M. ditto
Middleship, W. London	Morris, T. B. Bristol	Nicholson, F. C. H. Leith
Middleton, F. Liverpool	Morris, T. Caernarvon	Nickson, R. Liverpool
Midlane, J. P. London	Morris, J. Liverpool	Nicoll, W. Blidford
Millar, J. Dumfries	Morris, J. London	Nisbett, R. M. Goole
Millar, R. Hartlepool	Morris, J. ditto	Niven, T. Cardiff
Miller, D. Belfast	Morrison, J. ditto	Nixon, A. C. London
Miller, W. Grangemth.	Morrow, J. Woodbridge	Nixon, J. ditto
Miller, W. M. Dundalk	Mortimore, G. A. London	Nokes, R. C. ditto
Miller, G. Arundel	Moses, J. Liverpool	Norbury, J. Liverpool
Miller, T. S. Waterford	Moseley, E. ditto	Norman, C. H. London
Miller, W. C. Liverpool	Moss, B. London	Norman, R. F. London
Miller, J. ditto	Moss, T. Liverpool	Norman, R. A. Rochester
Miller, H. London	Mortimer, T. Liverpool	Nosa, J. J. London
Miller, D. T. ditto	Mostyn, R. Perth	Nott, W. Liverpool
Millett, J. C. Penzance	Mostyn, L. W. Liverpool	Nutting, D. ditto
Milligan, H. Wick	Mostyn, T. P. London	
Mills, F. V. London	Moutray, J. J. Newry	Oades, W. London
Mills, W. T. ditto	Moylan, D. Limerick	Oakes, W. ditto
Miner, W. H. ditto	Moxley, W. London	O'Brien, W. Dublin
Minns, R. H. Southampton.	Moxon, R. R. Hull	O'Brien, H. London
Minors, R. Truro	Moxon, J. London	O'Beirne, H. G. Sligo
Minter, B. Folkestone	Mudie, J. Liverpool	O'Connell, M. G. London
Minter, D. London	Muir, W. Greenock	O'Dea, J. ditto
Mitchell, J. Leith	Muir, D. G. Lerwick	O'Donoghue, M. Cork
Mitchell, R. B. Yarmth.	Muirhead, A. London	O'Dowd, J. London
Mitchell, T. M. Sundrid.	Mullins, S. ditto	O'Halloran, M. Glasgow
Mitchell, G. Portsmouth	Mulvey, J. ditto	O'Loghlan, G. London
Mitchell, C. T. Plymouth.	Munday, G. P. ditto	O'Rourke, J. Liverpool
Mitchell, R. Liverpool	Munday, W. ditto	O'Toole, D. Boston
Mitchell, W. H. London	Mundy, J. ditto	Obree, T. Southampton
Mitchell, G. R. ditto	Murnin, J. Liverpool	Ogilvie, R. A. London
Mitchell, G. ditto	Murphy, A. Dublin	Ogilvy, C. ditto
Mitchell, F. D. ditto	Murphy, P. Waterford	Oldfield, R. Liverpool
Mold, W. Southampton	Murphy, J. R. London	Oldham, J. London
Molony, F. London	Murray, J. Liverpool	Oldrey, T. ditto
Molyneux, W. ditto	Murray, G. Cardiff	Oliver, R. Liverpool
Monger, W. E. ditto	Musgrove, E. D. Liverpl.	Oliver, E. T. London
Monkhouse, J. Liverpool	Mutlow, C. W. London	Oram, R. E. S. ditto
Monro, J. ditto	Mutter, G. Dundee	Oram, G. R. ditto
Monro, R. Leith	Myers, N. London	Ord, G. Glasgow
Monson, J. London		Orme, W. P. London
Montgomery, S. Hull	Nagle, W. Waterford	Ormsby, T. Liverpool
Moody, C. Bristol	Nance, J. Sunderland	Osbon, J. Newhaven
Moon, T. London	Nanson, I. H. Leith	Osborne, E. Liverpool
Moore, J. Swansea	Napier, F. London	Overton, H. London
Moore, P. Cork	Nash, W. M. Ramsgate	Overton, C. ditto
Moore, J. Belfast	Neave, J. London	Owen, O. H. Folkestone
Moore, W. P. Hull	Neale, J. ditto	Owens, J. London
Moore, J. London	Neale, J. ditto	
Moore, W. ditto	Nedham, G. F. ditto	Packett, F. Swansea
Moore, T. S. ditto	Needs, J. Lyme	Pagan, D. C. Dumfries
Moore, J. Liverpool	Neighbour, A. London	Pagden, E. Hartlepool
Moorhead, J. London	Neill, A. ditto	Page, E. Southampton
Monroon, G. ditto	Neill, W. ditto	Page, H. Liverpool
Moran, P. Hull	Neillson, W. ditto	Paine, T. London
Morgan, T. Liverpool	Nesbitt, W. London	Palmer, W. H. Yarmth.
Morgan, E. ditto	Neville, R. ditto	Palmer, C. R. Falmouth

Palmer, S. London
 Park, G. A. Bristol
 Parke, C. London
 Parker, R. ditto
 Parker, J. F. Southampton
 Parker, R. D. Portsmouth
 Parkinson, R. Liverpool
 Parkinson, W. H. Liverpool
 Parry, W. E. London
 Parry, C. ditto
 Parry, J. Liverpool
 Parsons, A. London
 Parsons, G. ditto
 Parsons, W. C. ditto
 Pascoe, J. R. C. Penzance
 Part, S. Leith
 Patrick, D. P. London
 Partridge, R. London
 Paterson, J. Limerick
 Paterson, D. Leith
 Paton, R. M. London
 Patterson, J. Belfast
 Patterson, T. Leith
 Patterson, M. Truro
 Pattison, E. London
 Pattison, F. W. ditto
 Pattison, H. Milford
 Paul, T. ditto
 Pawlett, J. Liverpool
 Paxton, J. London
 Paxton, J. Boston
 Payn, H. Dover
 Payne, J. H. Hull
 Paynter, R. C. London
 Peach, C. Wick
 Peake, W. Cardiff
 Pearson, W. Liverpool
 Peart, I. Shields
 Peel, G. London
 Fellowe, T. B. Liverpl.
 Penberthy, J. P. L. Derby
 Pender, J. M. Liverpl.
 Pendry, T. London
 Penfold, E. L. Llanelli
 Penley, W. B. London
 Pennington, J. Liverpool
 Penny, W. ditto
 Penny, D. ditto
 Pentith, S. Hull
 Pentreath, R. London
 Perelra, E. London
 Perrott, C. ditto
 Perkins, G. ditto
 Perkins, T. ditto
 Perkins, W. G. ditto
 Perse, H. S. ditto
 Peto, C. ditto
 Petherick, W. Teignmth.
 Peyton, W. London
 Phelan, F. Tralee
 Phillips, D. Llanelli
 Phillips, T. W. Southampton
 Phillips, W. London
 Phillips, G. Falmouth
 Phillips, J. Faversham
 Phillips, L. Fowey
 Pickford, C. T. London
 Pichhall, W. S. Liverpl.

Pierce, J. London
 Pigott, H. B. ditto
 Pigott, H. H. G. F. ditto
 Pillar, J. Plymouth
 Pilmore, D. Shoreham
 Piper, J. Rochester
 Pirie, J. Leith
 Pirie, J. Campbelltown
 Pitcairn, W. London
 Pithie, M. B. Stornoway
 Pittar, T. J. London
 Pittman, F. Swansea
 Platten, R. Lynn
 Plowman, C. E. London
 Plunkett, V. W. ditto
 Pocock, C. M. ditto
 Pollard, C. B. ditto
 Poole, W. H. Fleetwood
 Poole, W. H. Lancaster
 Poole, H. R. London
 Pooley, W. A. ditto
 Pooley, A. ditto
 Pope, R. Sanderland
 Porter, E. Montrose
 Potbury, J. Liverpool
 Potbury, T. London
 Potbury, R. Liverpool
 Potter, C. ditto
 Pounce, J. H. London
 Powell, F. M. Llanelli
 Powell, J. Chester
 Powell, W. Woodbridge
 Power, M. F. London
 Power, S. L. ditto
 Powis, C. ditto
 Pratt, A. ditto
 Pratt, J. Portsmouth
 Preston, D. B. Southm.
 Preston, J. C. Newcastle
 Preston, E. W. Dublin
 Prestwidge, G. London
 Pretty, E. J. Plymouth
 Price, C. Hartlepool
 Price, G. H. Arbroath
 Price, J. B. London
 Price, T. Manchester
 Prichard, D. Caernarvon
 Pridie, G. London
 Pring, F. ditto
 Fringie, J. Liverpool
 Fringie, G. Bristol
 Pritchard, R. London
 Proctor, M. Dublin
 Proffit, W. London
 Prowse, R. T. ditto
 Punchard, W. H. ditto
 Puddicombe, G. N. Dart
 Punshon, W. K. London
 Purcell, J. F. Limerick
 Purdy, J. Live pool
 Purrott, J. London
 Purser, M. W. ditto
 Pyemont, C. E. ditto
 Pyke, W. ditto
 Pyke, C. ditto
 Pyke, J. Live pool
 Pym, Sir W. London

Quick, J. London
 Quick, R. ditto
 Quill, R. S. Scilly
 Quinton, H. T. Bristol
 Raby, W. S. London
 Radford, G. R. Jersey
 Raggett, R. Colchester
 Raggett, G. B. Dover
 Rainger, C. W. London
 Raitt, A. C. ditto
 Ralph, E. Plymouth
 Ralph, J. Chester
 Ralph, J. London
 Ramell, D. R. ditto
 Ramsay, J. Greenock
 Ramsay, W. B. Plymouth
 Randall, E. Truro
 Randall, J. London
 Rankin, E. Liverpool
 Ratcliffe, H. ditto
 Rawling, J. Jersey
 Raynsford, J. Liverpool
 Rayner, J. R. Newcastle
 Rea, R. Dublin
 Rea, C. Plymouth
 Read, R. Cork
 Read, S. Liverpool
 Read, W. K. London
 Reader, T. W. Preston
 Ready, W. J. London
 Redfern, E. Hull
 Redfern, J. H. St. Ives
 Redpath, W. J. Portm.
 Reece, H. Cardiff
 Reed, C. A. Swansea
 Reed, W. J. Gloucester
 Rees, W. London
 Rees, W. Cardiff
 Rees, J. Shoreham
 Rees, W. Shields
 Reese, P. Liverpool
 Reeves, W. T. London
 Reid, W. London
 Reid, W. Dublin
 Reid, J. Bailina
 Reid, E. F. Inverness
 Reid, J. M. Liverpool
 Reilly, J. Westport
 Remison, J. Grimsby
 Rennison, G. Shields
 Renton, R. H. Leith
 Renwick, J. S. London
 Reybarn, J. T. Glasgow
 Reynolds, E. Hull
 Reynolds, R. London
 Reynolds, G. Weymouth
 Rhys, D. Cardiff
 Rice, A. Liverpool
 Rich, A. S. ditto
 Rich, F. London
 Richards, W. Gloucester
 Richard, O. H. London
 Richardson, A. Leith
 Richardson, J. London
 Richardson, R. ditto
 Richardson, A. Scilly
 Richardson, T. Liverpl.

Richardson, T. Liverpool
 Richmond, A. London
 Richmond, J. Maldon
 Rickman, G. Portsmouth
 Rickon, A. London
 Riddell, A. Aberystwith
 Rider, J. Guernsey
 Ridgway, W. D. London
 Ridout, T. Poole
 Rigmaiden, E. Liverpool
 Rimington, H. Rochester
 Ritchie, J. Greenock
 Ritchie, R. Goole
 Robb, T. London
 Roberson, A. F. ditto
 Roberts, W. J. ditto
 Roberts, J. Liverpool
 Roberts, T. ditto
 Roberts, W. ditto
 Roberts, J. ditto
 Robertson, P. London
 Robertson, J. Lowestoft
 Robins, G. S. London
 Robins, H. ditto
 Robins, W. Liverpool
 Robinson, M. C. ditto
 Robinson, J. L. ditto
 Robinson, R. ditto
 Robinson, C. Stockton
 Robinson, R. London
 Robinson, W. ditto
 Robinson, J. Grangemth
 Robinson, W. Sunderland
 Rochford, R. D. Galway
 Rochford, T. London
 Rodd, H. Dover
 Roderick, T. Llanelly
 Rodger, J. Goole
 Rodger, W. Montrose
 Rogers, S. Dublin
 Rogers, W. M. Shields
 Rogers, S. Shields
 Rogers, W. Maldon
 Rogers, T. Llanelly
 Rolls, J. H. London
 Ronayne, P. ditto
 Ronayne, W. ditto
 Rooke, H. H. Liverpool
 Roper, R. London
 Roper, R. W. ditto
 Roscorla, L. Liverpool
 Rose, J. C. Bristol
 Rose, R. Leith
 Ross, J. Limerick
 Ross, R. Liverpool
 Ross, D. ditto
 Ross, A. Glasgow
 Ross, J. ditto
 Ross, A. Leith
 Ross, F. London
 Ross, W. L. ditto
 Ross, E. ditto
 Rothwell, J. Bristol
 Rougham, J. London
 Rountree, J. Dublin
 Rourke, J. Hull
 Routledge, J. Carlisle
 Routledge, J. Liverpool

Royle, J. G. Manchester
 Rubie, J. London
 Rudwick, C. Arundel
 Ruegg, R. London
 Ruegg, R. H. ditto
 Russell, J. Greenock
 Russell, E. Glasgow
 Russell, G. A. London
 Russell, C. ditto
 Russell, J. H. S. Plymouth
 Russell, H. J. Liverpool
 Russell, T. W. ditto
 Rust, W. London
 Ruston, A. ditto
 Rutledge, W. Bristol
 Ryan, R. W. London
 Ryan, W. R. ditto
 Ryan, T. ditto
 Ryan, P. Dublin

Sabine, C. H. London
 Sabourine, J. Ross
 Salmon, F. London
 Salmon, C. W. ditto
 Salmon, J. S. Plymouth
 Salter, W. London
 Samons, F. Preston
 Sandall, T. London
 Sandell, C. Liverpool
 Sanderson, C. G. London
 Sanderson, T. Hull
 Sans, B. London
 Satchell, T. ditto
 Sansom, T. Liverpool
 Saunders, G. London
 Saunders, C. K. ditto
 Saunders, C. S. Shoreham
 Saunders, E. C. Newcas.
 Scanlan, E. London
 Scarlett, J. Chepstow
 Schilling, G. F. London
 Scotland, J. Truro
 Scotland, J. Glasgow
 Scott, R. Liverpool
 Scott, J. ditto
 Scott, D. ditto
 Scott, C. Londonderry
 Scott, A. Montrose
 Scott, J. Portsmouth
 Scott, R. Salsbreen
 Scott, W. London
 Scott, T. G. ditto
 Scott, J. ditto
 Scott, R. ditto
 Scott, A. Hull
 Scott, J. Kirkaldy
 Scott, J. Leith
 Scott, J. ditto
 Scott, R. Dundee
 Scott, W. ditto
 Scott, J. Fowey
 Scott, A. Glasgow
 Scott, T. Bank
 Scrivenor, G. H. London
 Scuse, H. ditto
 Seaver, J. P. ditto
 Selby, C. W. Newcastle
 Seldon, S. London

Sell, R. Folkstone
 Sellwood, H. G. Southampton
 Semmens, E. T. W. Ldn.
 Semple, J. Londonderry
 Sentance, W. London
 Sergeant, T. Plymouth
 Seton, W. Dublin
 Seward, J. B. London
 Sewell, J. Liverpool
 Sewell, J. ditto
 Seymour, M. J. Cork
 Seymour, N. ditto
 Shadforth, W. R. London
 Shanklin, J. H. Liverpool
 Sharland, W. H. London
 Sharp, P. V. Plymouth
 Sharp, J. Waterford
 Sharp, E. Southampton
 Sharpe, W. Glasgow
 Shaw, A. Liverpool
 Shaw, W. J. London
 Shaw, F. L. Rye
 Sheldrick, G. London
 Shelly, J. Stockton
 Shelton, G. Liverpool
 Shepherd, E. Shields
 Shoppard, E. London
 Sherriff, D. Belfast
 Shield, M. A. Newcastle
 Shiel, D. Londonderry
 Shindler, T. London
 Shiptone, T. Hull
 Sholl, C. Exeter
 Shorman, R. W. Weym.
 Short, J. H. Bristol
 Short, J. C. Stockton
 Shute, H. F. Milford
 Shute, W. F. London
 Shute, L. B. ditto
 Shyns, J. ditto
 Shmeck, R. Chester
 Simmie, R. Inverness
 Simmonds, G. E. Ldn.
 Simple, W. Glasgow
 Simpson, W. London
 Simpson, R. Whitehaven
 Simpson, C. Liverpool
 Simpson, J. London
 Sims, P. Liverpool
 Sims, A. London
 Sinclair, G. Danfries
 Sisson, W. Whitehaven
 Sked, J. Hull
 Skene, H. J. Stranraer
 Skene, C. C. London
 Skinner, G. L. Plymouth
 Skinner, W. P. Sundrind.
 Skinner, W. J. London
 Slade, B. Bristol
 Slade, W. Plymouth
 Slaughter, W. G. Plymouth
 Slucombe, A. London
 Slucombe, J. ditto
 Smart, T. ditto
 Smart, W. ditto
 Smart, J. P. ditto
 Smerdon, T. ditto
 Smerdon, G. M. Liverpl.

Smethurst, J. Liverpool
 Smithurst, E. ditto
 Smith, H. ditto
 Smith, I. M. ditto
 Smith, W. ditto
 Smith, R. ditto
 Smith, J. J. Shields
 Smith, J. London
 Smith, M. ditto
 Smith, E. P. D. ditto
 Smith, H. G. ditto
 Smith, W. ditto
 Smith, J. A. ditto
 Smith, C. R. ditto
 Smith, S. ditto
 Smith, T. ditto
 Smith, J. ditto
 Smith, E. B. Hall
 Smith, W. ditto
 Smith, T. Dundee
 Smith, R. Aberdeen
 Smith, W. A. Folkstone
 Smith, G. Glasgow
 Smith, R. ditto
 Smith, W. H. Beaumarie
 Smith, W. Bristol
 Smith, J. ditto
 Smith, J. ditto
 Smith, J. Berwick
 Smyth, S. J. Glasgow
 Smythe, W. M. Yarmth.
 Snell, E. Faversham
 Snell, R. A. Bristol
 Snowden, C. Liverpool
 Solvan, J. London
 Sommers, R. Leith
 Soper, R. London
 Soundy, C. ditto
 Southce, P. ditto
 Southon, R. Rye
 Sowerby, J. B. Liverpl.
 Spain, J. Dover
 Spalding, C. M. Glasgow
 Sparrow, J. Hull
 Sperry, G. London
 Spilling, W. H. ditto
 Spracklin, A. F. L'pool
 Spratt, A. London
 Springett, F. ditto
 Spry, S. ditto
 Spurrier, R. P. Stumpthn.
 Squirrell, J. R. London
 Stainburn, G. ditto
 Standing, J. ditto
 Standish, T. Liverpool
 Stanley, P. London
 Stannard, C. ditto
 Stanwell, W. Gainsboro'
 Stapledon T. L. Caernvn.
 Staples, R. Belfast
 Staples, F. W. London
 Stappylton, M. ditto
 Stark, J. ditto
 Staveley, W. R. Newhn.
 Stead, F. Hull
 Stebbing, J. A. London
 Steele W. Chester
 St. George, G. Liv'pool.

St. George, H. London
 St. John, F. ditto
 Stephens, J. F. Southmp.
 Stephenson, J. H. Lndn
 Stephenson, T. Liverpl.
 Stevens, N. London
 Stevens, J. ditto
 Stevens, P. Liverpool
 Stevenson, D. Grng'mth.
 Stevenson, W. Liverpool
 Stevenson, T. London
 Stewardson, J. Lancast.
 Stewart, A. Leith
 Stewart, E. F. London
 Stewart, J. Ayr
 Stewart, A. Gloucester
 Stewart, W. G. Liverpool
 Stewart, A. ditto
 Stickens, J. London
 Still, G. ditto
 Stockdale, C. C. ditto
 Stocks, W. Liverpool
 Stockton, J. C. London
 Story, E. Newcastle
 Stower, C. Liverpool
 Stratton, E. Leith
 Stribley, T. S. Ramsgate
 Strickland, J. Lancast.
 Strike, W. Yarmouth
 Stritch, J. H. Irvine
 Strong, H. E. Rochester
 Stuart, S. S. Stockton
 Stuart, T. Shields
 Stuart, J. C. Glasgow
 Sturdy, W. London
 Sturley, F. ditto
 Summers, G. ditto
 Summers, C. London
 Sumpter, W. Shields
 Surtees, L. M. London
 Sutherst, H. Milford
 Sutton, H. H. Liverpool
 Swan, R. O. Sunderland
 Swatman, F. W. Falmth
 Swatman, F. J. Lynn
 Swayne, R. W. L'pool
 Sweet, G. H. London
 Swinburn, J. Belfast

Tadman, R. Hull
 Tallon, V. London
 Tandy, G. ditto
 Tarr, W. S. ditto
 Tarry, W. ditto
 Tate, A. J. Liverpool
 Tattam, J. J. London
 Tattersall, J. ditto
 Taylor, W. W. ditto
 Taylor, R. ditto
 Taylor, D. ditto
 Taylor, J. F. ditto
 Taylor, W. ditto
 Taylor, C. Peterhead
 Taylor, J. Liverpool
 Taylor, W. ditto
 Taylor, E. ditto
 Taylor, C. Southampton
 Taylor, W. Teignmouth

Taylor, J. Londonderry
 Taylor, J. Dublin
 Taylor, A. Aberdeen
 Taylorson, T. Liverpool
 Thackway, J. London
 Thom, I. G. Liverpool
 Thomas, G. Liverpool
 Thomas, C. Weymouth
 Thomas, T. Liverpool
 Thomas, H. Llanelly
 Thomas, J. London
 Thompson, W. Liverpool
 Thompson, R. F. Caern.
 Thompson, W. Dublin
 Thompson, J. Leith
 Thompson, A. ditto
 Thompson, S. London
 Thompson, J. Newry
 Thompson, A. Galway
 Thompson, A. A. Glasgow
 Thomson, J. S. Leith
 Thomson, J. ditto
 Thomson, G. M. Aberdeen.
 Thomson, G. H. Dumfries.
 Thoresby, F. A. Bristol
 Thornley, S. ditto
 Thorpe, T. C. London
 Thorpe, T. D. ditto
 Thorpe, G. ditto
 Thorpe, J. ditto
 Thresher, J. M. Bristol
 Thring, W. D. London
 Thurlbeck, G. S. Sund.
 Thuell, F. London
 Tibbits, F. L. Gloucester
 Tickner, W. Whitehvn.
 Tilly, S. Cardiff
 Tillman, W. London
 Tippet, A. B. ditto
 Tindale, J. E. ditto
 Tite, A. Folkstone
 Titteridge, W. London
 Todd, J. Newcastle
 Todd, T. J. Leith
 Todd, J. Bristol
 Todd, G. H. Hull
 Todd, T. S. Douglas
 Todhunter, R. G. Richstr.
 Toleman, S. Bristol
 Tollemache, A. L. London.
 Tollputt, F. S. Folkstn.
 Tomlins, W. P. London
 Tomlinson, J. B. ditto
 Tory, A. ditto
 Tothill, W. ditto
 Touch, A. Leith
 Tough, W. Liverpool
 Towells, H. London
 Traer, F. G. Liverpool
 Traill, G. F. Lancaster
 Trant, W. Plymouth
 Trapps, W. Greenock
 Treeby, H. C. Liverpool
 Treleaven, C. London
 Trelford, H. Liverpool
 Trelford, W. Belfast
 Trelliving, S. London
 Trestrail, H. Leith

Trevenen, J. Belfast	Wallis, W. London	West, E. A. London
Trevor, J. G. London	Walmsley, S. Grimsby	West, T. ditto
Trevor, F. W. Glasgow	Wallnatt, W. M. Limerick	Westlake, G. Liverpool
Trew, C. London	Walpole, F. G. London	Westropp, W. London
Trew, R. Newport	Walsh, A. ditto	Whaites, E. Liverpool
Triggs, C. Bristol	Walsh, J. W. Sunderland	Whalley, D. ditto
Tripp, W. J. Belfast	Walsh, M. Liverpool	Whamond, J. Galway
Tritton, G. London	Walter, E. London	Whalley, T. M. London
Troon, W. ditto	Walter, F. ditto	Wheatley, T. ditto
Troughton, R. Z. ditto	Walton, U. Greenock	Wheeler, F. G. ditto
Trowsdale, W. Belfast	Walton, E. Hull	Wheeler, W. Lancaster
True, E. Glasgow	Wandless, J. Sunderland	Whitaker, J. Hull
Tucker, J. T. Southampton	Warburton, P. London	Whitaker, R. London
Tucker, R. W. Telmna	Warburton, W. ditto	Whitchurch, R. ditto
Tucker, St. F. T. M. Livi	Ward, G. ditto	White, A. ditto
Tully, G. Bridgewater	Ward, E. W. Greenock	White, A. ditto
Tungay, R. London	Ward, J. Liverpool	White, A. J. ditto
Tupper, A. ditto	Ward, W. Hull	White, C. ditto
Turnbull, W. C. Shields	Wareing, W. London	White, J. Liverpool
Turner, W. J. Swansea	Waring, F. Ramsgate	White, R. ditto
Turner, J. Lynn	Waring, W. London	White, J. Dublin
Turner, W. London	Warren, J. ditto	White, R. Barnstable
Turner, W. C. ditto	Warren, T. ditto	Whitcross, W. Aberdeen
Turner, J. ditto	Warter, J. E. M. ditto	Whiting, W. Liverpool
Turner, J. R. ditto	Waters, C. ditto	Whitmore, J. C. D. Lon.
Turner, W. Berwick	Waters, J. Wick	Whitmore, E. ditto
Turner, J. Aberdeen	Waters, C. E. Swansea	Whitmore, W. E. B. ditto
Tussard, R. S'hampton	Waters, E. ditto	Whitney, T. R. ditto
Tuxford, P. London	Watkins, H. Bristol	Whitney, W. Newcastle
Twining, J. Bristol	Watkins, T. London	Whitton, W. London
Twiss, F. London	Watkinson, J. Liverpool	Whittington, G. Bristol
Tydd, J. B. Dublin	Watson, C. Grangemouth	Whittle, S. Liverpool
Tyte, A. J. London	Watson, G. Dublin	Whyte, G. Liverpool
	Watson, R. C. Newcastle	Whyte, J. Glasgow
Unsworth, J. Liverpool	Watson, R. T. ditto	Widger, T. London
Upward, W. Wisbeach	Watt, A. Kirkwall	Wigmore, G. Glasgow
Ure, D. J. London	Watt, A. S. London	Wigney, E. W. Hull
	Watt, G. Peterhead	Wilcox, W. E. Sunderland
Vasey, W. Liverpool	Watt, W. Glasgow	Wilcox, W. ditto
Vaughan, W. Cowes	Watts, A. L. London	Wild, H. London
Vickeray, T. London	Waugh, G. Hull	Wilde, C. J. ditto
Vincer, C. ditto	Wayland, S. F. London	Wildish, E. ditto
Vivian, F. Folkstone	Weale, E. J. ditto	Wildman, G. F. ditto
Villeland, G. H. ditto	Wearne, F. ditto	Wildman, T. ditto
Voysey, G. London	Wearne, T. M. Exeter	Wilkins, H. ditto
	Weatherill, R. C. Stockton	Wilkinson, F. Liverpool
Waddell, H. W. London	Weaver, R. J. Bristol	Wilkinson, G. C. London
Wade, R. Shields	Webb, W. H. Dartmouth	Wilkinson, W. Shields
Wadsworth, A. W. Ldn.	Webb, T. Gloucester	Willan, P. Liverpool
Waghorn, G. Faversham	Webb, W. ditto	Williams, B. ditto
Wainwright, T. E. Ldn.	Webb, J. T. London	Williams, C. ditto
Wakefield, J. Liverpool	Webb, F. F. London	Williams, E. ditto
Wakem, J. London	Webb, J. Liverpool	Williams, H. ditto
Walden, J. ditto	Webb, J. H. Harwich	Williams, J. B. ditto
Walker, F. H. M. ditto	Webster, H. J. Leith	Williams, J. ditto
Walker, L. C. T. ditto	Webster, E. Montrose	Williams, S. B. ditto
Walker, J. Liverpool	Webster, J. W. Liverpool	Williams, D. C. London
Walker, W. Fleetwood	Weeks, F. P. Grimsby	Williams, J. E. ditto
Walker, W. Southampton	Weeks, R. B. London	Williams, T. ditto
Walker, N. W. Douglas	Weir, J. J. ditto	Williams, C. F. Southampton
Walker, I. Kirkcaldy	Welby, A. ditto	Williams, D. Aberystwyth
Walker, B. B. Hull	Welch, R. Belfast	Williams, D. Goolie
Walker, J. ditto	Welford, J. C. London	Williams, F. A. Folkstone
Wallace, J. E. London	Wellard, J. P. Folkstone	Williams, G. Bridgewater
Wallace, J. Liverpool	Wells, H. London	Williams, J. Bristol
Wallace, R. B. Leith	Wells, C. ditto	Williams, J. M. Hull
Wales, T. Hull	Wemyss, J. ditto	Williams, R. Beaumarie
Wallis, F. W. London	Werrett, J. ditto	Williams, J. S. Plymouth

Williamson, B Boston	Wilson, T. Arundel	Wright, A. London
Williamson, G. W. Cork	Willea, W. H. London	Wright, A. ditto
Williamson, H. S'ampts	Wingfield, N. ditto	Wright, H. Liverpool
Williamson, J. London	Winstanley, W. L pool	Wright, H. P. ditto
Williamson, R. T. Sund.	Winter, W. London	Wright, J. London
Willmot, J. S. London	Witt, G. Liverpool	Wright, J. Grimsby
Willis, C. ditto	Wegden, J. London	Wright, J. Lancaster
Willis, C. T. ditto	Wood, A. ditto	Wrightson, C London
Willis, G. ditto	Wood, B. ditto	Wriann, T. Liverpool
Willis, E. G. Folkstone	Wood, E. ditto	Wybrow, W. London
Willmot, D. S. Bristol	Wood, J. ditto	Wyeth, J. ditto
Wilson, F.W.G. London	Wood, S. G. ditto	Wynne, O. Sligo
Wilson, J. ditto	Wood, S. T. ditto	Yeatman F.F. Sund'rind
Wilson, W. T. ditto	Wood, W. ditto	Yeowell, W. Bristol
Wilson, W. T. ditto	Wood, G. J. Newhaven	Young, G. F. London
Wilson, J. Liverpool	Wood, H. Hull	Young, G. H. ditto
Wilson, F. Hull	Wood, J. W. Harwich	Young, J. Newcastle
Wilson, G. H. ditto	Woods, R. H. London	Young, J. ditto
Wilson, G. Leith	Woodhams, W. ditto	Young, R. D. Lowestoft
Wilson, J. ditto	Woodyear, H. ditto	
Wilson, E. J. Newcastle	World, H. W. ditto	
Wilson, W. S. ditto	Worsfold, H. ditto	Zuill, J. Grangemouth
Wilson, M. Glasgow	Worsfold, W. ditto	
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